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The
National Revenue Review

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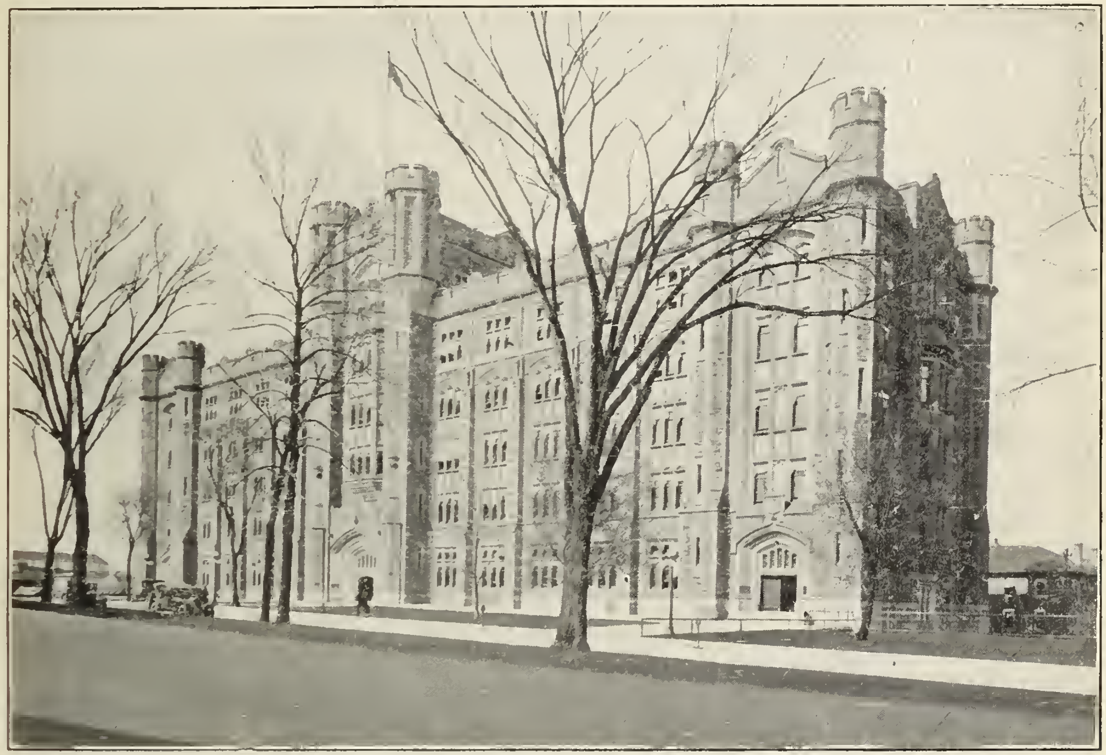

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October, 1931

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Department of National Revenue

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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Turning Over a New Leaf

WITH this October number the Review turns over a new leaf, and enters its fifth year. Birthdays are times of looking back over the past and looking forward to the future. If the same spirit of co-operation by all concerned is in evidence in the ensuing months, the Review will continue to be of value and benefit not only to the staff, but to the press and general public. The *Editor* proposes to continue the informative articles on the work of the Customs, Excise, and Income Tax divisions of the Department, and the historical data which have proved to be so popular in the past. Old records and documents pertaining to the early days of Customs and Excise are welcomed. Much material of this kind, bearing the dust of dead years, has been received from many sections of the Dominion, and it has been possible from these old records to reconstruct the shadowy history of what is now a very important department of the Government Service. The French edition of the Review, issued simultaneously with its English brother, has proved to be of material advantage to those who prefer it in that language, and many congratulatory comments thereon have been received.

Income Tax Legislation

DURING the last session of Parliament an important change was made in respect of the provisions of the Income War Tax Act by which the rate of tax applicable to corporations and joint stock companies was increased by twenty-five per centum, or, in other words, on the amount in excess of $2,000 from eight per centum to ten per centum. This increase is effective from the commencement of the 1930 taxation period.

Owing to the fact that when the legislation was passed the 1930 Income Tax returns had been filed, and the tax paid when it was due on the 30th April, 1931, special provision in respect of the interest on non-payment of increased tax of 1930 only was made. In respect of the income of 1930 taxation period only taxes exigible by reason of the increased Income Tax rate may be paid without interest on or before the 31st December, 1931, and thereafter must be paid with interest therefrom at the rate of six per centum per annum. Provided, however, in respect of assessments issued on or prior to the 31st day of December, 1931, should the taxpayer fail to pay such tax within one month from the 31st December, 1931, or in respect of assessments issued after the 31st December, 1931, should the taxpayer fail to pay within one month from the date of issue of the assessment notice there shall be paid, in addition to the six per centum, additional interest at the rate of four per centum from the expiration of such month to the date of payment.

Tourists and Canoes

OWING to the increasing demand created by tourists and others wishing to explore Canada by water, the building of small pleasure boats and canoes has greatly expanded in the last five years, representing an increase of over 30 per cent in the number of establishments and 88 per cent in the value of products made. One of the important centres where such craft are built is Peterborough county in Ontario where 7 firms employed almost 200 persons or approximately 25 per cent of all those so engaged throughout Canada. The gross output of these plants was valued at more than $600,000 out of a total for all Canada of slightly over $2,000,000 in the last year for which figures are available.

The woods used in making these canoes and other pleasure craft included cedar and spruce from British Columbia and Ontario; basswood, butternut, oak, birch and maple from local sources; and imported mahogany, the total amount of wood so consumed being the equivalent of seventeen million feet board measure. A large consumption of canvas, paints, oils and nails was essential to these building operations; such supplies being all secured in Canada.

A Bumper Apple Crop

APPLES have been grown in Canada since 1635. The French pioneer settlers in Acadia, now Nova Scotia, who came with *de Monts*, soon found that good apples could be grown on their newly acquired land. Commercial apple production in Canada on any kind of organized basis dates from the late seventies of the last century. An official estimate places the total commercial production in Canada for 1931 at 3,634,000 barrels or 223,000 barrels more than in 1930 and 363,916 barrels more than the five year average crop 1926-30. Of this year's crop Nova Scotia will account for 1,423,000 barrels; British Columbia, 1,146,000; Ontario, 861,000; Quebec, 169,000, and New Brunswick, 35,000.

In 1930 the Canadian apple crop totalled 3,411,000 barrels, of which 1,593,000 barrels, valued at $6,776,180 were exported to 21 countries, the greater part to the British Isles, which took 1,007,516 barrels. Belgium was the next best customer with 261,478 barrels and the United States was third with 52,039 barrels.

A Sign of the Times

DECREASES in the quantities of cigars and cigarettes entered for consumption, and an increase in cut tobacco, are features of Excise statistics in August, 1931. Cigarettes show a decided drop compared with August, 1930. In these times of stress the humble pipe seems to be more popular than its aristocratic relatives, the cigar and cigarette.

Hail to the Canadian Lobster

LOBSTERS are plentiful in the Atlantic coast waters of Canada. Last year the Dominion's lobster fishery yielded a catch of over 40,726,000 pounds and was second only to the salmon fishery in point of marketed value—$5,215,000.

Nova Scotia is the largest producer of lobsters in Canada and accounted for approximately 20,820,000 pounds of the 1930 catch. In New Brunswick the catch was slightly more than 9,000,000 pounds while the Prince Edward Island and Quebec landings amounted to about 8,100,000 pounds and 2,768,000 pounds, respectively.

A great part of the Canadian catch is put up in the canned form, but of late years there has been increasing growth in the trade in live lobsters. In 1930, for instance, the shipments of live lobsters amounted to more than 12,500,000 pounds as compared with a little more than 11,000,000 pounds in 1929, slightly less than 9,800,000 pounds in 1928, and about 8,690,000 pounds in 1927. Most of the live lobsters are exported to the United States, and last year these export shipments were over 9,600,000 pounds.

The output of canned lobsters from the 333 lobster canneries in operation in 1930 was 139,109 cases—substantially larger than the production in other recent years. A large part of the annual pack of canned lobsters is exported to the British Isles and other European countries, and to the United States.

To Catch a Thief

ON August 24, 1855, seventy-six years ago, the Customs House at Gaspé, Quebec, was broken into, and immediately the long arm of the law reached out to apprehend the thief, or thieves. A copy of the proclamation issued at that time, offering a reward for information that would lead to the capture of the miscreant, was sent to the *Editor* recently from Quebec. Across the top of the faded, old sheet is printed in heavy type *Province of Canada*, and under that a large imprint of the British coat of arms. The proclamation, which is printed in both English and French, reads as follows:—

> Whereas on the night of the twenty-fourth day of August last past, the Custom House at Gaspé, in the District of Gaspé, in our Province of Canada, was forcibly entered by some person or persons, and a sum of money feloniously stolen therefrom. Now know ye, that a reward of £25 of lawful money of our said Province will be paid to any person or persons, not being the actual offender or offenders, who will give such information as shall lead to the discovery, apprehension and conviction of the perpetrator or perpetrators of the said felony.
>
> In testimony whereof, we have caused these our letters to be made patent, and the great seal of our said Province of Canada to be hereunto affixed: Witness, our trusty and well-beloved Sir Edmund Walker Head, Baronet, Governor General of British North America, and Captain General and Governor in Chief in and over our Province of Canada, Nova Scotia, New Brunswick and the Island of Prince Edward, and Vice Admiral of the same, etc., etc., etc. At our Government House, in our city of Quebec, in our said Province of Canada, this twenty-first day of September, in the year of our Lord, one thousand eight hundred and fifty-five, and in the nineteenth year of our reign. By command, G. E. CARTIER, *Secretary*.

The proclamation was printed by *S. Derbishire & G. Desbarats, Printers to the Queen's Most Excellent Majesty.*

Whether the thief was apprehended is not revealed.

An Historic Old Church

(This article was contributed to the REVIEW by Miss Violet R. Smith, of the Income Tax Division, Halifax, N.S.)

CERTAIN sacred edifices in Halifax are more elaborate and impressive, but there is none within whose walls are to be found such treasures, both tangible and reminiscent, as those in the old English church of Saint Paul.

Built in the year 1750, during the reign of George II, Saint Paul's holds the distinction of being the oldest Protestant church in the Dominion, Halifax having been founded but one year previous. Situated in the very heart of the commercial district, it stands aloof behind its old railing of iron spikes, quietly tolerant, as it were, of the ever increasing surge of secular life without its precincts.

The oak and pine for its framework were brought from Boston, Massachusetts, then, of course, a British colony, at the instigation of one William Tutty, an English missionary, who preached the first sermon in the unfinished building September 2, 1750.

Tradition has it that the first organ was bought by the wardens at an auction of the cargo of a Spanish ship, captured on its way to South America, and brought into Halifax as a prize. The organ is supposed to have been on its way to a Roman Catholic church in the south. The original organ has been replaced several times, the present one having been installed in 1907. It is thought that portions of the original frame of Spanish mahogany are still there.

Satisfactory organists were, apparently, hard to find in those days, for it is recorded that a certain Mr. Evans, who installed the organ, was obliged to play it also, to the best of his ability. At times, it seems, the organist was inclined to exhibit a curious taste in his choice of music, for he was asked to confine himself to psalm tunes for the voluntary, "without any unnecessary graces." The three bells presented to the church by a parishioner in 1812, still chime from the belfry.

It is interesting to visualize a Sunday morning in Halifax, when the garrison town was the hub of all things military. It is the hour of Church Parade. There is no garrison chapel, so the regiment, preceded by a lusty brass band, to the music of ringing bells, marches to Saint Paul's. Now comes the Governor's carriage. In full dress (in those days the Governor was always a general officer) and accompanied by his aide-de-camp, he drives up to the south portico of the church, under which are assembled the members of his staff. He is followed by the Admiral, the Chief Justice, and others of note, with much display of gold lace, and with the clanking of swords and spurs, and waving of plumes, he clatters up the church to the Governor's "arm-chair" pew, which bears the Royal coat-of-arms. When he is comfortably seated the clergy enter from the rear, the preacher for the day wearing a long black gown. Ahead struts the beadle, bearing a shiny headed mace, who waits until the clergy are in their places, then, solemnly, the mace over his shoulder, walks back to the rear of the church, and the service commences.

The only heat to be had in the church in winter was from individual heaters, which were carried by the parishioners themselves, and were composed of either glowing baskets of charcoal, or highly heated bricks. And when the weather was especially severe, the evening service, much abbreviated, took place at 2.30 p.m.

As a sample of the severity of the law in those days, the case is recorded of the theft of a surplice. The thief was arrested, found guilty, and asked by the judge if he had anything to say as to why sentence of death should not be passed upon him. The prisoner asked for "benefit of clergy" which was granted him. He was discharged after being burned on the hand!

Almost every inch of space on the walls beneath the galleries—which surround three sides of the church—is covered by mural tablets, many of them to the memory of gallant soldiers killed in those pioneer days, some to sailors lost at sea, many bearing most interesting and prosy inscriptions.

The first person to be buried beneath the church was Governor Lawrence. One of the other vaults, of which there are twenty, contains the remains of Captain Evans who was killed in action with French frigates. In another was buried a German nobleman, one Baron de Seitz, in full dress, with sword and spurs, and an orange in his hand, this latter in compliance with an old Feudal custom observed when the last of a noble house of Germany died. This vault was later broken open and rifled of sword, spurs, and a quantity of jewellry.

There is a certain Baron Kniphausen buried there, of whom it is told that when crossing from the Old Country to Canada, and becoming alarmed at the length of time taken in the crossing, approached the captain:—

"Sir," he said, "I am a soldier of the Prince of Hesse, and have no right to interfere in the navigation of your ship, but would like to know if some of those dark nights we might not have sailed past America."

A gallant soldier, undoubtedly, but a trifle rusty on geography!

Hatchments of these noblemen hang with several others on the galleries of the church.

Saint Paul's burying ground, out of use now for the best part of a century, is situated near the church.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of of Section 14 and Item 1201, Schedule " C " of the Customs Tariff:—

The Underworld Magazine, published monthly by Carwood Publishing Company, Myrick Bldg., Springfield, Mass.

Here Is My Body, a book by Jack Woodford, published by William Godwin Inc., 100 Fifth Ave., New York City.

Vice Squad, a book by Joseph van Raalte, published by the Vanguard Press, 100 Fifth Ave., New York City.

Loose Ladies, a book by Vina Delmar, published by Grosset & Dunlap, New York City.

A Friendly Reference

THE following friendly editorial note regarding the *National Revenue Review*, under the heading *Many Happy Returns*, appeared in the September number of the *Institute Bulletin*, the journal of the Professional Institute of the Civil Service:—

> The *National Revenue Review*, edited by our old college chum, Mr. J. Sydney Roe, penman, poet and philosopher, celebrates its fifth birthday with the October issue. Established in October, 1927, to bring all branches of this important Department closer together it has been instrumental in promoting co-operation and comradeship on the part of the staff. The open forum devoted to discussion and instruction has been very helpful. Old records have been sent in from outlying points and most interesting information thereby conveyed to the readers of the publication. The *Review* has been particularly useful in elucidating difficult points of customs practice. Although commenced originally as a house organ the *Review* appeals also to the general public, many of whom subscribe for it at the annual charge of one dollar.

Mineral Production in British Columbia

FOR the first six months of 1931, the gross value of the mineral production in British Columbia amounted to $18,703,267 as compared to $29.910,672 for the like period of the previous year. Based on dollar value, the figures show production running at 63 per cent of the 1930 rate, but in aggregate quantity output the rate is 84 per cent, a ratio that compares favourably with those of most other lines of production.

⁎ ⁎ HERE AND THERE ⁎ ⁎

The following extract from the old minute book of the first Executive Council of Upper Canada (now Ontario) is interesting on account of the reference made to the founding of the town of York, which is now the City of Toronto. The war referred to was the American War of Independence:—

> Wednesday, 9th July, 1794.
>
> At the Council Chamber. Present: His Excellency J. G. Simcoe, Lieutenant-Governor; The Honourable William Osgoode, Chief Justice; Alexander Grant, Peter Russell and Aeneas Shaw.
>
> Ordered that His Excellency John Graves Simcoe, Esquire, Lieutenant-Governor, have a grant of five thousand acres of land, being entitled to the same as Colonel of the late Queen's Rangers, last war.
>
> Resolved that the town of York be built conformably to the plan now laid before the Council, which plan has been considered and approved of by them; and that every person taking a town lot shall be under an obligation of building a house within a period of three years from the date of their certificate of location, and in case of non-compliance, shall forfeit the same.
>
> James Lee: Petitioner served during the late war in the 23rd Regt. seven years, has drawn 200 acres; humbly conceives himself entitled as a soldier to some additional claim, and has also a wife and four children. Prays Your Excellency will authorize your petitioner to receive such additional land as Your Excellency's wisdom shall seem meet. Ordered not to be granted until His Excellency sees him himself.
>
> John Backhouse: Petitioner is arrived with his family into this Province from Yorkshire in England, has a wife and eight children, and prays that an assignment of land may be made to himself and family. Ordered a grant of six hundred acres, and to be referred to the Surveyor General.

The early history of fur-trading in the North West is replete with adventure. Some of the most interesting stories are those connected with the *wood-rovers* or *freebooters* who suddenly appeared about 1760, with packs on their backs and guns in hand, to do trade with any Indian who had furs to barter, in defiance of the great company with a royal charter that claimed a monopoly of the fur trade of the whole Northwest.

These wood-rovers or peddlers, as they came to be known, carried in their packs large quantities of rum, besides their beads and trinkets, with which to gladden the redman's heart, and speed his parting furs. Upwards of 50,000 gallons of rum were known to have been carried into the Saskatchewan district by these traders in a single year.

The strategy of the peddlers was simple. Sallying forth to meet the Indians on their way to the white man's trading post they bartered for their choicest pelts. By the time the Indians reached the post their year's catch was seriously depleted.

A story is told of how two traders, while drumming up business in the country north of the Saskatchewan river, fell in with a party of Chippewyan and Athabasca Indians who were on their way to the Hudson's Bay Company's post at Churchill. The Indians carried a large quantity of the better furs. The bartering on this occasion was prolonged, for the stakes on one side at least were high. The trinkets and rum of the white traders finally prevailed, and the entire cargo of furs was handed over—a quantity so great that only half could be carried out that season, the remainder being *cached* until the following year.

About this time, also, a trader named Thomas Curry returned from a voyage into the Northwest with furs that yielded him a profit of $50,000, a sum considered a fortune in those days.

These and similar events were discussed on every hand. Montreal was thrown into fever excitement. Expeditions were fitted out in haste by Montreal merchants, and dispatched into the northern wilderness.

National Revenue officers who are baseball fans may extract a smile out of this little story:—

The Sunday school teacher was speaking. "This morning we have for our subject, Ruth; Ruth, the Gleaner. Now who in this class can tell me anything about Ruth?"

A small boy raised his hand.

"Well, Willie, what do you know about Ruth?"

"Please, ma'am, he cleaned up 60 home runs last season!"

PEAK OF HOLIDAY TRAVEL ON LABOUR DAY

Some Decreases Recorded but Movement was Heavy

THE peak of holiday travel is reached over the long Labour Day week-end, and ran true to form this year. This particular holiday saw thousands of automobiles from the United States entered at Canadian border ports. The following details have been received by the REVIEW:—

BUSY AT THE FALLS

During the Labour Day week-end, September 5-7, 1931, a total of 21,512 United States automobiles crossed into Canada through the Port of Niagara Falls via the three international bridges at that point according to figures submitted to the REVIEW by W. B. Byers, Collector. The total number of automobiles reported during the three-day period was 53,107; inwards 26,889, outwards 26,218. Compared with automobile traffic totals for the Labour Day week-end in 1930, this year's figures show a decrease of 41,139 automobiles. Other statistics for the three-day period in 1931 are as follows: United States automobiles outwards 20,984; Canadian automobiles inwards 5,377, outwards 5,234; other vehicles inwards 651, outwards 657; passengers inwards 166,650, outwards 161,775.

A large number of United States tourists on their way to the Toronto Exhibition entered Canada through this port. This is true also of many fishing parties en route to northern or eastern Ontario or to Quebec.

The Queenston bridge over the Niagara river, which connects Queenston, Ontario, and Lewiston, New York, is a favourite entry point for tourists. On the recent Labour Day week-end travel over the bridge was very heavy. This photograph shows a line of automobiles at the Queenston end waiting to pass Customs. The Customs office is on the left.

AT THE PEACE BRIDGE

Automobile tourist travel over the Peace Bridge, which connects Fort Erie, Ontario, with Buffalo, New York, during the Labour Day week-end, September 5-7, 1931, amounted to 47,459 automobiles, according to figures furnished the REVIEW by F. T. Pattison, Collector at Bridgeburg. This total shows a small decrease in traffic compared with figures for the corresponding period of last year. During the month of August, 1931, a total of 448,581 automobiles reported at Bridgeburg. Of this number 227,478 cars reported inwards and 221,103 cars reported outwards.

CANADA'S SILVER PRODUCTION

Statistics on silver production in Canada show a production of 26,443,823 fine ounces in 1930, which, valued at the average price for the year of 38·154 cents per fine ounce, was worth $10,089,376, as compared with the 1929 output of 23,143,261 fine ounces valued at $12,264,308 with silver then selling at an average price of 52·993 cents per fine ounce. Ontario produced 10,205,683 fine ounces, 80 per cent of which was in the form of bullion. Manitoba's silver production came from gold bullion produced from auriferous quartz ores and blister copper; the output for 1930 showed a substantial gain over that of 1929. An output of 11,825,930 fine ounces of silver in British Columbia during 1930 established a new high production record for this metal in the province. The Yukon production of 3,746,326 fine ounces is an increase over 1929.

In the fruit warehouse recently put into operation at the new Canadian National Railways terminal in Montreal, 70 carloads of perishable fruit and vegetables can be handled daily. Two sets of railway tracks, with capacity for 50 cars, are provided at the sides of the building, and 1,200 feet of paved platforms can accommodate simultaneously 150 trucks, used for city delivery.

ACTIVITY AT WINDSOR

A. H. Dalziel, Collector at Windsor, Ontario, informs the REVIEW that 64,793 foreign automobiles passed through that port via the Ambassador Bridge and the Detroit-Windsor ferry and tunnel during the Labour Day week-end, September 5-7, 1931. Touring permits issued for United States cars for periods up to 60 days numbered 12,947. Permits issued for Canadian cars leaving Canada numbered 1,088. Passengers inwards and outwards in the three day period totalled 179,200. Mr. Dalziel stated that the heavy traffic was handled with despatch and that no congestion occurred at any point.

AIR FACTS

At the end of 1930 there were 309 private pilots, 402 commercial pilots, 370 air engineers and 495 aircraft registered in Canada. The total number of aeroplane clubs in the Dominion is 21, with a membership of 3,643. These clubs hold 178 private and 50 commercial licences.

MANGANESE ORE IMPORTS

Manganese ore is one of the leading commodities handled inwards over the Montreal harbour wharves, no less than 88,720 tons having been discharged there last season, being fifth on the list of imports through the port of Montreal. The Gold Coast, West Africa, has supplied this ore during the last few years, imports of 99,817 tons and 99,303 tons in 1929 and 1928, respectively, being fifth in the list of products coming to Montreal in those years from across the seas.

The first cargo of manganese ore arrived from South Africa on the *Mattawin,* which docked recently with 2,500 tons. This motor ship also brought to Canada a consignment of South African sugar, together with 850 cases of oranges and 300 cases of grapefruit embarked at Beira, Portuguese East Africa, and coming presumably from Southern Rhodesia, of which Beira is the port of entry and exit.

INCREASED TOURIST TRAVEL IN NEW BRUNSWICK

Ten Per Cent Heavier to End of August

MOTOR tourist travel from the United States into New Brunswick was ten per cent heavier up to August 31, 1931, than in the corresponding period last year, according to returns by 24 Customs ports of entry along the international boundary.

The seasonal increase in 1931 has not been so great as that shown in 1930 over the year 1929, but there has been throughout the last few months a general and steady increase in the number of motor tourists being issued permits for stays in New Brunswick of more than 24 hours and not exceeding 60 days.

The figures up to August 31, 1931, show that at the points of entry along the Upper Saint John river the increase in travel has been most noticeable. At Andover, for instance, up to August 31, 3,978 motor tourists entered New Brunswick for a period of more than 24 hours and not exceeding 60 days, whereas up to the same period in 1930 the number of motor tourists entering Canada through that port was 3,223. There was also a substantial increase in the number of motor tourists who entered for periods of more than 24 hours and not exceeding 60 days, at Richmond Road, Clair, Edmundston and St. Stephen. At Edmundston the increase was 507; Clair, 1,107; Richmond Road, 685; St. Stephen, 594. The increase through the port of Clair is due in a large measure to the construction of the new international bridge at that point.

Richmond Road, New Brunswick, is a busy point of entry for tourists on the route between Woodstock, N.B., and Boston, Portland, Bangor and Houlton. The Customs office seen in this photograph is on the boundary, the marker in the foreground indicating the line.

The figures show that up to August 31, 1931, the number of entries for a period varying from 24 hours to 60 days, totalled 40,908 as against 37,184 for the corresponding period in 1930. The following table gives these figures for the 24 ports of entry into New Brunswick:

Andover, 1931, 3,978; 1930, 3,223. Aroostook Junction, 1931, 1; 1930, 7. Bloomfield, 1931, 169; 1930, 144. Centreville, 1931, 948; 1930, 782. Clair, 1931, 2,142; 1930, 969. Connors, 1931, 47; 1930, 83. Debec, 1931, 6; 1930, 5. Edmundston, 1931, 4,187; 1930, 3,680. Fosterville, 1931, 198; 1930, 80. Four Falls, 1931, 709; 1930, 506. Grand Falls, 1931, 3,436; 1930, 3,501. Green River, 1931, 81; 1930, 30. Milltown, 1931, 488; 1930, 379. McAdam, 1931, 2; 1930, 1. North Head, 1931, 20; 1930, 5. Richmond Road, 1931, 7,955; 1930, 7,297. River de Chute, 1931, 580; 1930, 381. St. Croix, 1931, 955; 1930, 889. St. Hilaire, 1931, 24; 1930, 53. St. Stephen, 1931, 11,754; 1930, 11,160. St. Leonard, 1931, 3,118; 1930, 3,880. Saint John, 1931, 109; 1930, 126. Woodstock, 1931, 1; 1930, 3.

BUTTER PRODUCTION

Canada's production of creamery butter in 1930 amounted to 187,151,247 pounds, valued at $57,177,798, an increase in quantity over the preceding year of 16,341,017 pounds, but a decrease in value of $8,751,984. The make of 1930 is the largest recorded for any year in the history of the industry, and it exceeds the previous high year (1924) by over eight million pounds. The average price per pound for creamery butter in 1930 was 30·55 cents, compared with 38·60 cents in 1929 and 33·82 cents in 1928.

GATEWAY TO THE THOUSAND ISLANDS

Brockville is Favourite Port of Entry for Tourists

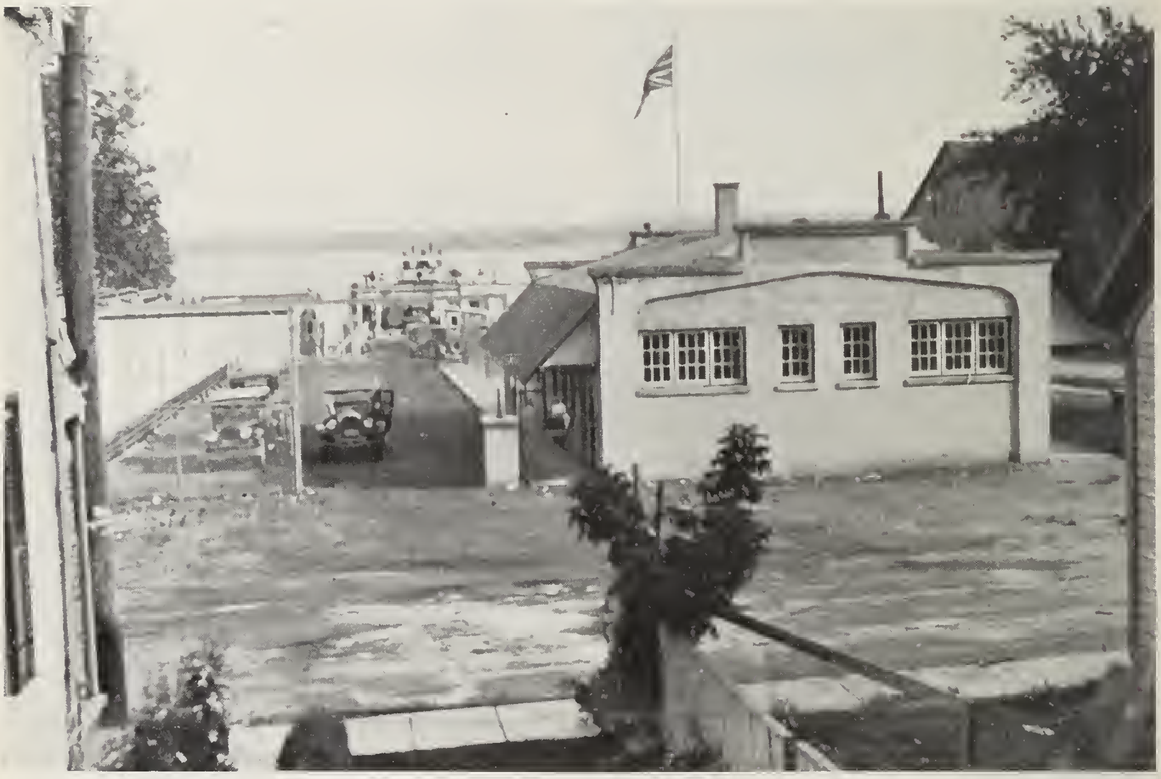
(This article and the photograph were contributed to the REVIEW by William Miller of the Customs-Excise staff at Brockville.)

SITUATED at the entrance to the far-famed Thousand Islands in the River St. Lawrence is the pretty town of Brockville. The place has long been known as furnishing an international ferry between Brockville and Morristown, N.Y., the quaint little village on the United States border, distant almost one and one-half miles across. Morristown is on the direct line to New York City, also to points in the Eastern and Western States, and a large volume of tourist traffic finds its way on the ferry both to and from Brockville.

The season of navigation usually opens early in March, and continues without interruption until the following January, after which a winter ferry " on ice " becomes operative. This mode of travel finds much favour with the public, and serves the purpose of maintaining year-around communication between these two points. Frequently automobiles under their own power successfully make the crossing on ice.

A PIONEER FERRY

Of all the international ferries connecting Canada and the United States, Brockville and Morristown can lay claim to be among the pioneers, particularly in the matter of



The Customs and Immigration offices at the ferry terminal at Brockville. To the left is the exit for incoming traffic, with the ferry in her landing at the end. Outgoing traffic is handled on the other side of the building.

catering to the automobile traffic on this section of the river and keeping pace with it. The boat first used could carry only two cars on the bow each trip; then a scow lashed to its side greatly supplemented the accommodation. In those days 11,000 automobiles handled yearly was considered big business. The growth of traffic, however, demanded increased transportation facilities, thus three successive steel steamers were built by the Brockville & Morristown Transportation Company, the one now in use being the twin-screw, end-lander, *Elmer W. Jones,* named after Lt.-Col. E. W. Jones, officer commanding the 21st Batt., C.E.F., who was killed in action overseas. It has a carrying capacity of 32 cars and 250 passengers, and makes hourly trips from 8 a.m. to 7.30 p.m. in the Spring and Autumn, and an 18-hour day service from May until the middle of October, starting at 5 a.m. Although the terminal is served by shifts of two Customs officers each, the work is always well in hand, and efficiently performed. A material help toward avoiding delays is the well equipped new terminal, conveniently located from interference by local traffic. There is complete segregation of the outgoing and incoming arrivals for inspection by the Customs and Immigration, with parking space for more than one hundred cars in each "corral," divided by a fence extending from the ferry landing to the immigration and customs offices. The arrangement meets with general approbation and the same facilities prevail at Morristown.

This Year's Travel

Tourist automobiles crossing the ferry at the port of Brockville in the period from January 1 to September 7, 1931, numbered 23.361. This shows a slight decrease compared with the corresponding period of last year, when 24.123 automobiles crossed at this point. The number of passengers crossing the ferry in the five months period from April 1 to August 31, 1931, totalled 56,049. For the corresponding period of last year the total number of passengers was 66.812. D. F. Ellis is Collector at Brockville.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of August, 1930, and August, 1931:—

August, 1931, spirits potable, $606,132; August, 1930, $1,037,386. August, 1931, spirits, non-potable, $86,321; August, 1930, $88,001. August, 1931, malt, $319,121; August, 1930, $419,147. August, 1931, cigars, $39,225; August, 1930, $53,907. August, 1931, cigarettes, $2,553,035; August, 1930, $2,863,800. August, 1931, manufactured tobacco, $398,358; August, 1930, $391,333. August, 1931, foreign raw leaf tobacco, $521,435; August, 1930, $602,704. August, 1931, beer, $39,128; August, 1930, $56,340. August, 1931, licences, $447; August, 1930, $172. August, 1931, total, $4,563,206; August, 1930, $5,512,793.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1930, and August, 1931:—

August, 1931, tobacco, cut, 1,449,103 pounds; August, 1930, 1,322,441 pounds. August, 1931, tobacco, plug, 469,793 pounds; August, 1930, 552,148 pounds. August, 1931, cigarettes, number 425,338,980; August, 1930, 477,256,940. August, 1931, cigars, number 12,860,616; August, 1930, 17,944,831. August, 1931, snuff, 72,894 pounds; August, 1930, 81,980 pounds. August, 1931, foreign raw leaf tobacco, 1,283,479 pounds; August, 1930, 1,482,176 pounds.

LIME PRODUCTION IN CANADA

Lime production in Canada during 1930 amounted to 490,802 tons valued at $4,038,698. Lime used in chemical or metallurgical processes employed in the pulp and paper, mining, steel and other industries, amounted to 351,443 tons or 71·6 per cent of the total lime production. Of this tonnage the pulp and paper industry consumed 91,624 tons valued at $694,984. More than half the quantity of lime produced in Canada last year came from the province of Ontario and over 26 per cent was produced in Quebec.

MANY SEIZURES OF LIQUOR AND CIGARETTES

August was Active Month for Preventive Service

SEIZURES taken in August, 1931, by the Customs-Excise Preventive Service totalled 415; made up of Customs 254, Excise 161. In August, 1930, seizures totalled 466; made up of Customs 361, Excise 105. Liquor seizures for the month amounted to 2,076 gallons, over half of which was taken in Nova Scotia. In Quebec 716 gallons of alcohol, out of a total of 773 gallons seized, were taken. Beer seizures amounted to 1,554 gallons. The greater part of this, namely 1,213 gallons, was seized in Ontario. British Columbia took first place in cigarette seizures, the number of cigarettes taken being 20,450, out of a total of 38,795 for the whole Dominion. Other seizures for the month included 773 gallons of alcohol, 570 pounds of cut tobacco, 41 complete stills, 16 vessels, 41 automobiles.

This photograph shows a number of small stills and illicit liquor and wash, being part of over thirty-five Excise seizures made this year in the district of Dauphin, Manitoba, by J. A. Jenkin, Special Customs-Excise Officer of Deloraine, Manitoba, and W. B. Knowles, Customs-Excise Enforcement Officer of Waskada, Manitoba. Some of the stills are of the drip pan style.

Quebec led the other provinces in number of seizures, totalling 102; Customs 53, Excise 49. Ontario came next with 81 seizures; Customs 56, Excise 25. Seizures in the remaining provinces were as follows:—

Prince Edward Island, Customs 22, Excise 1; Nova Scotia, Customs 33, Excise 11; New Brunswick, Customs 16, Excise 1; Headquarters (Ottawa), Customs 10, Excise 6; Manitoba, Customs 9, Excise 6; Saskatchewan, Customs 10, Excise 43; Alberta, Customs 2, Excise 14; British Columbia, Customs 43, Excise 5.

Seizure proceeds for August amounted to $27,442; Customs $21,387, Excise $6,055. This total included deposits amounting to $11,123, court fines amounting to $8,350, and boat and automobile penalties amounting to $4,645.

For Five Months

For the five months period, April 1 to August 31, 1931, seizures totalled 1,922; made up of Customs 1,066, Excise 856. The provinces recording the largest number of seizures in this period were: Quebec with 496 seizures; Ontario with 430 seizures; and Saskatchewan with 276 seizures. Seizures for the five months included 9,681 gallons of spirits, 7,199 gallons of alcohol, 3,203 gallons of beer, 347 ounces of narcotic drugs, 433,331 cigarettes, 10,233 pounds of cut tobacco, 268 cigars, 235 complete stills, 42 vessels, 147 automobiles, 3 aeroplanes.

Seizure proceeds for the five months period amounted to $181,134.

CHANGES IN PORTS

The following change in the list of ports, outports and Preventive stations, became effective on the 1st of September, 1931:—

Wilson's Beach, N.B., established as a Preventive and Manifesting station under the survey of the port of St. Andrews, N.B.

GOLD PRODUCTION

The gold production from Ontario for the half year ended June 30, 1931, reached a total of $20,608,195, the greatest on record. Indications are that the output for the full year 1931 will be well over $41,000,000 in value.

A SMUGGLING STORY OF LONG AGO

IN a former number of the REVIEW reference was made to an old leather-bound *Letter Book* containing letters dating from September, 1834, to September, 1844, and written in long-hand by James Kerby, at that time Collector of Customs at Fort Erie. A further perusal of this old volume has brought to light other interesting episodes, especially as regards smuggling operations between Buffalo, N.Y., and the vicinity of Fort Erie.

Several letters deal with the case of certain persons who attempted to smuggle groceries and other goods on winter nights across the ice from Buffalo. James Kerby, acting in the dual capacity of Magistrate and Collector of Customs, was right on the job. In a letter dated March 6. 1835, and addressed to the Hon. Geo. H. Markland, Inspector General, Mr. Kerby mentions his first encounter with the smuggling gang:—

> The present serves to acquaint you that I seized a sleigh and pair of horses last night in the act of crossing from Buffalo, some distance above the Fort. I also seized two bbls. salt, landed on the ice, from another sleigh which escaped. The ice is quite safe, and it affords smugglers a great opportunity.
>
> You have herein the appraisement of the above mentioned seizure, amounting to £21. 10.

The next letter, dated March 21, 1835, is addressed to the person charged with smuggling, and reads in part:—

> I am well aware that you have spared no pains, wherever you have been. to impress upon the minds of the public that I. in the execution of my duty as Collector of Customs, have distressed and oppressed you by seizing your horses and sleigh the night you crossed from Buffalo on the ice, the 5th instant, and you ought in candour to have told them, also, that I had done so because you had violated the laws of the land. Had you not seeked to have evaded them. you would not have gone out of your way a distance of six miles from a port of entry. When you found yourself detected you remained back upon the ice with your other companions and assistants. My suspicions were well grounded that you did so with a view to enable you and them to convey away from your sleigh whatever you might have brought over. My only object in thus writing you is to urge you, if possible, to enter a complaint, or put in your claim through my office, and I pledge you my word that I shall transmit it to the Commissioners at Niagara for investigation, and upon their decision it will be known to the public who was right or who was wrong. I urge you again to put in your claim, as I am anxious that my conduct that night should appear in truth. Take care that I don't come upon you for the penalty that will operate against you worse than the seizure.

DOING HIS DUTY

In a letter written to the Inspector General a month later, Mr. Kerby requests him to explain to His Excellency, the Lieutenant-Governor, that he, as Collector, had done only what he had conceived to be strictly his duty and had not had any intention to oppress the accused. Again, a few days later, he wrote the Inspector General as follows:—

> I hasten to acknowledge the receipt of your letter enclosing, by order of His Excellency the Lieut-Governor for my observation thereupon, a memorial from sundry inhabitants of this Township in which several charges are preferred against me for doing what I considered to have been strictly in accordance with my duty as Collector of Customs as well as in my capacity as a Magistrate. I trust His Excellency will see proper to grant the request of the petitioners, praying that a public investigation may be ordered, in order that I may have an opportunity of clearing myself from their false imputations so injurious to my character. I will venture to assert that three fourths of the signatures to the petition are not prepared to answer to the consequences, it having originated, in my opinion, amongst a few designing men of their number. If they are suffered to go on in this way uninterrupted, what security or protection have I, or any other public officer, to be thus unwarrantably abused and insulted by such a factious set?

And here ends the record of this conflict in those far distant years between an officer of Customs and the smuggling fraternity of those days.

NEWS AND COMMENT

TORONTO: On the occasion of his retirement on superannuation recently, after thirty years service, David Brown of the Customs-Excise staff at Toronto was presented by his confreres in the Canadian National Customs Express Branch with a set of pipes. Mr. Brown's retirement is much regretted by his fellow workers.

W. A. Bradley, a member of the staff of the Inspector of Income Tax, Toronto, since 1919, died on August 11, 1931. The late Mr. Bradley had latterly been acting in the capacity of Cashier in this office, and was held in high esteem by officers of the Income Tax branch. He was born March 6, 1896.

At the Customs Postal Branch, Toronto, duty collected during August, 1931, amounted to $64,773. Packages received totalled 28,080; packages delivered 23,874 entries received 2,278.

SAINT JOHN, N.B.: Aeroplanes reported inwards at the Customs airport, Saint John, New Brunswick, during August, 1931, according to figures furnished the REVIEW by J. H. Hamilton, Collector, numbered 48, Canadian 22, foreign 26; outwards 48, Canadian 24, foreign 24. Passengers carried by the foreign planes numbered 200, inwards 97, outwards 103; pieces of baggage inwards 156, outwards 131; bags of mail inwards 49 (136 pounds), outwards 32 (87 pounds).

Aeroplane parts valued at $821 were imported during the month.

NIAGARA FALLS: Tourists' automobiles entering Canada through the port of Niagara Falls via the Falls View, Lower Arch and Queenston bridges during August, 1931, numbered 161,550. This number shows a decrease of 128,761 automobiles compared with the total for August, 1930. Tourists' automobiles outwards during August, 1931, numbered 158,589. Other vehicles totalled 12,107, inwards 5,709, outwards 6,398; passengers 1,806,911, inwards 899,303, outwards 907,608.

Touring permits issued for United States automobiles for periods up to 60 days numbered 40,463; for 24 hours or less 79,902. Touring permits for Canadian cars leaving Canada totalled 8,470.

CALGARY, ALTA.: The new post office and federal administrative building at Calgary, was formally opened on August 24 by Right Hon. R. B. Bennett, Prime Minister of Canada. The new structure, a handsome eight-story building located at Eighth avenue and First street east, cost approximately $1,300,000 to complete.

Calgary's new Government building is stated to be one of the finest examples of fireproof construction in Western Canada, and the quarters are very spacious. Other Government departments, the Calgary branches of which will be housed in the new structure include: The Soldier Settlement Board; Military headquarters; Royal Canadian Mounted Police; Dairy Produce (Department of Agriculture); the Department of Labour; Radio Inspector (Department of Marine); and the Irrigation Department.

HAZELTON, B.C.: A suspension bridge over the Haguelgate Canyon, Bulkley river, British Columbia, on the route of the proposed Pacific-Yukon highway, has just been completed. The bridge spans the canyon, 260 feet above the swirling waters of the broad Bulkley river, and required in its construction more than a million pounds of steel and cable and six miles of one and one-half inch wire rope.

MONTREAL: Collections received at the Customs Postal Branch, Montreal, during the month of August, 1931, amounted to $75,566; an increase compared with collections for August, 1930, of $3,663.

Aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, during August, 1931, totalled 101, outwards 95. Passengers inwards numbered 115, outwards 144; baggage inwards 124 pieces, outwards 166 pieces; bags of mail inwards 486 (8,134 pounds), outwards 182 (1,512 pounds).

One aeroplane valued at $3,000 and aeroplane parts valued at $917 were imported during the month.

Collections received at the Customs Express Branch, Montreal, during August, 1931, amounted to $207,049. Entries numbered 2,535; packages delivered 13,342.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the six months of the fiscal year September, 1930 and September 1931. Decrease marked*.

Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	37,193 84	30,071 49	* 7,122 35
Halifax........	592,686 29	676,392 41	83,706 12
St. John.... .	488,013 54	412,417 75	* 75,595 79
Quebec........	1.033,747 48	797,026 91	* 236,720 57
Montreal......	20,424,064 14	16,393,310 13	* 4,030,754 01
Ottawa........	2,470,381 59	2,273,556 54	* 196,825 05
Kingston... ..	160,656 70	123.679 05	* 36,977 65
Belleville......	497,572 87	250,854 63	* 246,718 24
Toronto.......	17,376,316 27	13,946,195 62	* 3,430,120 65
Hamilton......	5,350,052 21	3,948,698 88	* 1,401,353 33
London.......	6.038,454 20	4,009,882 61	* 2,028,571 59
Fort William..	287,715 64	147,519 75	* 140,195 89
Winnipeg......	3,209,087 83	1,701,957 65	* 1,507,130 18
Regina........	548,366 19	119,005 19	* 429,361 00
Saskatoon.....	203,046 01	158,552 84	* 98,122 03
Prince Albert..	53,628 86		
Calgary.......	1,596,200 77	1,086,232 42	* 509,968 35
Edmonton.....	420,950 76	335,906 74	* 85,044 02
Vancouver.....	4,567,256 77	3,296,897 64	* 1,270,359 13
Yukon.........	20,156 83	8,758 21	* 11,398 62
Head Office...	4,756 56	4,151 63	* 604 93
Total........	65,380,305 35	49,721,068 09	*15,659,237 26

MUCH SALT IN CANADA

Canada is abundantly rich in salt, which is found principally in Ontario and Nova Scotia. In 1930 the total production was 271,695 tons valued at $1,694.631, an average price of $10.05 per ton. In Nova Scotia it is estimated that the Malagash deposit contains 60.000.000 tons of developed salt reserves sufficiently pure to sell directly after mining and crushing. There is also an additional 300.000.000 tons of slightly lower grade salt. An interesting feature of this deposit is the presence of potassium salts which may prove of economic importance. Canadian salt industries produce a variety of high grade products suitable for almost every domestic and industrial requirement. Of the total production of salt last year 49.467 tons were for table and dairy use; 55,373 tons common fine; 44.149 tons common coarse; 281 land salt; 7.688 other grades and 114,737 for chemical works.

WHEAT EXPORTS

Canada's exports of wheat for the crop year ended July 31, 1931, are given by the Dominion Bureau of Statistics at 228,480,403 bushels as against 155.766,106 bushels in the previous twelve months.

MANITOBA HONEY

Manitoba produces one-third of the annual honey crop of Canada. Last year this province produced 10,110,128 pounds of honey, ranking second only to Ontario in this respect. The extensive growing of sweet clover has made such a record possible. In Alberta and Saskatchewan production is increasing and reached 2½ million pounds last year.

ASBESTOS PRODUCTS

Manufacture of asbestos products in Canada last year reached a new high level, with a value of $2,301,924. The centre of the asbestos mining industry in Canada is at Thetford, Quebec, where the greater part of the world's available supply of asbestos is found. Much of the mineral is exported in an unmanufactured state.

CANNING PLANTS

All told, 698 canneries, curing establishments, and reduction plants were operated last year in connection with the fishing industry in Canada. In capital investment they represented the sum of $30,810,000.

* * THE LETTER BAG * *

To Help the Needy

An officer of a Customs-Excise port in Saskatchewan writes:—

Throughout Canada the problem of unemployment is a pressing one. Dominion civil servants are not suffering as a result of the depression, in fact they are better off than they were two years ago, as undoubtedly the cost of living has declined, and they have suffered no cut in salary as have employees in many industries and civil servants of two provinces.

Many employed by private concerns are making sacrifices to help the unfortunate by taking a cut in salary. Why could not Dominion civil servants make a voluntary sacrifice at this time?

My suggestion is that civil servants of the Department of National Revenue, who are in receipt of a salary of $1,380 a year or more, set the pace for the rest of the Dominion civil servants voluntarily contributing five per cent of their net monthly salary to the Dominion Government for a period of six months, this money to be expended by the government as it sees fit, for the alleviation of suffering and hardship among the unemployed and in the "dried out" districts of the west.

Let us get together through the medium of the Review and put this thing over. How about it, fellow employees?

Editor's Note: Comments are invited on this suggestion.

Regarding Holidays

An officer at Sault Ste. Marie, Ontario, writes:—

Easter Monday is a public holiday which few people observe. Business places are open, but the Customs office is closed, causing some inconvenience to the public.

Civic holiday is observed generally on the first Monday in August, and most business places are closed but the Customs office is open.

Would it not be more convenient for the public if the Customs office was opened on Easter Monday and closed on Civic holiday?

Editor's Note: Easter Monday is a statutory holiday, and is observed universally throughout the public service (see list of statutory holidays in Memo. 331, page 3).

Civic holidays are observed at various places, but are not statutory holidays in the public service. It has been the practice of the department for many years to advise Collectors on application to the department that when dates chosen for Civic holidays are not statutory holidays, the department cannot authorize the Customs office to be closed. Permission is given the Collector, however, to grant leave to as many officers at the port as may be spared, retaining a sufficient staff on duty to transact the limited business requiring attention.

Just Among Ourselves

A. Gaudette, an officer of the Montreal port staff, writes:—

As an officer of the Department, and reader of the Review, I congratulate you on its most interesting and valuable articles. Allow me to draw attention to a certain matter, not as a critic, but merely as a suggestion.

The monthly feature *Just Among Ourselves* includes a list of deductions from the staff. I take as example the case of a former officer of this port, recently deceased. Would it not be a better plan to add after the name of the officer, in brackets, the word *deceased*, or the word *superannuated* when an officer leaves the service for that reason? An officer at Ottawa, Toronto or elsewhere who notices the name of an officer in the list of deductions may thus be informed if he has resigned, is dead, or retired on superannuation.

Editor's Note: This suggestion has been referred to the Chief of the Staff Branch, by whom the monthly feature, *Just Among Ourselves,* is prepared.

THE QUESTION BOX

These questions were asked in the last number of the Review:—

(1) Cigarettes of British origin are imported in packages of five. As there are no Excise stamps of the "five" denomination, how are these to be accounted for?

(2) Where are situated the Customs Air Harbours mentioned in the Air regulations? Is an aeroplane entering Canada from the United States permitted to land at any other point than these Customs Air Harbours?

(3) Who was the Minister of Customs in the Mackenzie administration, and who was the Deputy Minister at that time?

The answers are:—

(1) The reply to this inquiry is contained in Section 278 of the Excise Act, R.S., 1927, which provides as follows:—

> All manufactured tobacco and cigars imported shall have the stamps affixed and cancelled by the owner or importer thereof while they are in the custody of the proper officers, and such tobacco or cigars shall not pass out of the custody of the said officers until the stamps have been so affixed and cancelled; and such tobacco or cigars shall be put up in packages, as prescribed by law for like articles manufactured in Canada, before the stamps are affixed, etc.

It will, therefore, be necessary, in a case such as that above stated, that the imported cigarettes be repacked, while in possession of the Customs officers, in packages, as prescribed by law for like articles manufactured in Canada, before being stamped.

(2) Customs Air Harbours have been established at the following Customs ports in Canada:—

Fredericton, N.B. (seaplanes only). Hamilton, Ontario. Lethbridge, Alberta. Montreal, Quebec (St. Hubert). Montreal, Quebec (Fairchilds—seaplanes only). Moose Jaw, Saskatchewan. Regina, Saskatchewan. Toronto, Ontario (Barker Field). Vancouver, B.C. Walkerville, Ontario. Winnipeg, Manitoba.

Under section 96 of the Air Regulations every aircraft entering Canada from abroad shall make its first alighting at a Customs Air Harbour. Having regard to the distances which separate many of the air harbours, aeroplanes arriving from a foreign country must before taking off from a point in that foreign country advise the Collector of National Revenue by telegraph of his intended destination and the time and place of arrival, in order that an officer may be detailed to meet the machine, conduct the customary examination, and accept report inwards. In such cases the Department requires the parties accommodated to repay the officer's expenses in proceeding to and from the flying field. In those cases where foreign aircraft make their first alighting in Canada at other than a Customs air harbour without having given notice to the Collector in sufficient time to assign an officer to meet the aeroplane, the machine will be subject to seizure and forfeiture.

(3) Honourable Isaac Burpee was Minister of Customs in the Mackenzie administration, and J. Johnston was Commissioner of Customs.

These questions will be dealt with in the next number:—

(1) A vessel registered in Canada, with a Canadian crew, and trading between Canada and the United States, is laid up in winter quarters at the close of the season of navigation. Is the personal baggage of the master and crew subject to examination by Customs before the crew leaves the vessel for their homes?

(2) An officer at an outside port has a balance of 5½ days annual leave to which he is entitled. He begins to take them on Monday morning, and they would run until Saturday noon. Would he be allowed to take Saturday, which is a half-holiday, or would he be obliged to report for duty on that day, and take the half-day later?

(3) What Minister of Customs had the longest period of service, in that capacity, since Confederation?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

AUGUST-SEPTEMBER

ADDITIONS

Nova Scotia

Amherst (Springhill): H. D. Fraser, Acting Sub-Collector of Customs and Excise, Grade 1.

New Brunswick

Campbellton (Dalhousie): G. S. Grimmer, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport.

Woodstock (Aroostook Junction) (Four Falls): J. M. Pickard, P.A.S., Customs Excise Enforcement Officer.

Quebec

Lake Megantic (Notre Dame des Bois): Edgar Dumoulin, Customs Excise Enforcement Officer.

Montreal: H. G. Denno, O.A.S., Customs Truckman.

Quebec: Miss B. Sexton, Stenographer, Grade 2.

Rock Island (Beebe Junction): P. J. Lecours, Customs Excise Examiner.

St. Armand (Phillipsburg): E. Riendeau, Customs Excise Examiner, Limited Service Outport.

St. Johns (Cantic): Jean Champoux, Customs Excise Examiner.

Serbrooke (Hereford Road): G. Favreau, Customs Excise Enforcement Officer.

Ontario

Guelph: A. M. Hall, Customs Excise Examiner.

North Bay (Timagami): A. A. Ferris, Customs Excise Enforcement Officer.

Sault Ste. Marie (Little Current): T. F. Orr, Sub-Collector of Customs and Excise, Grade 1.

Toronto: E. C. Merkley, Customs Truckman.

Manitoba

Winnipeg (Windygates): Frances Fargey, O.A.S., Customs Excise Enforcement Officer.

Alberta

Lethbridge (Carway): Wm. Reid, Customs Excise Enforcement Officer.

Preventive Service

R. Allard, Special Customs Excise Officer, Grade 1; Miss D. Bindley, Stenographer, Grade 2; W. M. Brady, Special Customs Excise Officer, Grade 1; Captain A. Chouinard, Master Customs Patrol Boat "Fernand Rinfret"; A. A. Denonville, J. W. McDonald, Special Customs Excise Officers, Grade 1; Captain Thomas Mabe, Master Customs Patrol Boat "Stalwart"; D. Racicot, Special Customs Excise Officer, Grade 1; Miss V. Robertson, Stenographer, Grade 2.

Inspection

Lionel Hudson, O.A.S., Excise Tax Auditor.

Administrative

S. G. Ogilvie, Junior Draftsman.

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DEDUCTIONS

Nova Scotia

Halifax: Walter Taylor, Computing Clerk.

Pictou: Arthur Godfrey, Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

Windsor: Jas. O'Brien, Collector of Customs and Excise, Grade 1 (Registrar of Shipping).

Prince Edward Island

Charlottetown (Souris) (Amherst Harbour): A. J. Gaudet, Acting Customs Excise Enforcement Officer.

Quebec

Montreal: W. J. Gallagher, Customs Excise Clerk; J. A. Lebeau, Senior Customs Excise Examiner; M. W. Martin, Customs Excise Clerk; M. J. O'Donnell, Customs Excise Examiner.

Quebec: J. F. Blanchet, Customs Excise Examiner.

Sherbrooke (Richmond): R. G. Dion, Customs Excise Examiner, Grade 1 Outport.

Sutton (Abercorn): Emile Dupont, Sub-Collector of Customs and Excise, Grade 1.

Ontario

Bridgeburg: J. C. P. Bruce, G. J. A. Campbell, Wm. Grange, W. J. Newton, C. I. Smith, G. H. A. Wright, Customs Excise Examiners.

Fort William (Pigeon River): R. E. Ree, Customs Excise Examiner.

North Bay (Timagami): A. A. Ferris, Customs Excise Enforcement Officer.

(Moose Factory): V. W. West, Actg. Sub-Collector of Customs and Excise.

Orillia (Lake Joseph): John Hudson, Customs Excise Enforcement Officer.

Toronto: David Brown, Express and Postal Computing Clerk.

Manitoba

Winnipeg (York Factory): Christy Harding, Sub-Collector of Customs and Excise, Limited Service.

Saskatchewan

Saskatoon: P. B. Edwards, Customs Excise Clerk; Robt. Foster, Senior Customs Excise Clerk.

British Columbia

Prince Rupert: S. A. Keilback, Customs Excise Examiner.

(Hidden Inlet, Alaska): C. H. Taylor, Customs Excise Examiner.

Vancouver: G. A. Edgecumbe, Customs Excise Examiner.

Victoria: Thos. Watson, Customs Excise Clerk.

Preventive Service

Chester Beaton, Special Customs Excise Officer, Grade 1; Miss D. Bindley, Stenographer, Grade 2; Arthur Boudreault, M. J. Bourinot, Customs Excise Enforcement Officers; Miss E. Edwards, Stenographer, Grade 2; A. A. Lavigne, Special Customs Excise Officer, Grade 2; R. D. McDonald, Customs Excise Enforcement Officer; D. Sutherland, Stenographer, Grade 2.

Administrative

Robert Ince, Clerk, Grade 4; E. M. Turner, Stenographer, Grade 2 (Law).

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PROMOTIONS

Nova Scotia

Windsor: John Cox, from Customs Excise Examiner, to Collector of Customs and Excise, Grade 1. (Registrar of Shipping).

Yarmouth: G. G. Miller, from Customs Excise Examiner to Senior Customs Excise Examiner.

Ontario

Hamilton: W. J. Sherring, from Customs Express and Postal Cashier to Senior Customs Excise Clerk.

Ottawa: J. B. Potvin, from Customs Excise Clerk to Express and Postal Computing Clerk.

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TRANSFERS

Frank Allingham, from Customs Excise Examiner, Chicago, Ill., to Customs Excise Clerk, Toronto, Ont.

W. J. Campbell, from Customs Excise Clerk, Toronto, Ont., to Customs Excise Examiner, Chicago, Ill.

Hugh Fleming, from Customs Excise Examiner, Chicago, Ill., to Customs Excise Clerk, Sarnia, Ont.

R. L. Needham, from Customs Excise Clerk, Sarnia, Ont., to Customs Excise Examiner, Chicago, Ill.

P. A. Pardo, from Customs Excise Examiner, Inspection, Detroit, Mich., to Customs Excise Examiner, Windsor, Ont.

W. J. Tobin, from Customs Excise Clerk, Halifax, N.S., to Customs Excise Clerk, Relieving, Halifax, N.S.

John Wilson, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Examiner, Inspection, Detroit, Mich.

—

PROMOTION AND TRANSFER

J. N. McQuarrie, from Customs Excise Examiner, Grade 1 Outport, Rainy River, Ont., to Customs Excise Examiner, Fort Frances, Ont.

NOTICE TO COLLECTORS

Collectors are advised that, by Ministerial order of the Department of Agriculture, the importation, or introduction, into Canada, either direct or via other countries, of meats and meat by-products, other than cooked canned meats and cooked canned meat by-products, from all countries in which foot and mouth disease has been known to exist during the twelve months immediately preceding is prohibited. The effect of this Order is to prohibit importation into Canada of the commodities referred to from all countries except the United States of America, Australia, New Zealand, Union of South Africa, and Japan.

By Ministerial order of the Department of Agriculture, dated 20th June, 1931, the Order of 18th October, 1930, published in Supplement No. 1 to Memorandum No. 250, is cancelled.

All permits for the importation into Canada of cattle, sheep, goats, other ruminants, and swine from any part of Great Britain, Northern Ireland, and the Irish Free State, are hereby cancelled, with the exception of those covering shipments which were on 20th June, 1931, actually embarked on vessels en-route to Canada.

Supplement No. 1 to Memorandum No. 250 is cancelled.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	14,800,809 74	9,330,126 31		
Less refunds and Drawbacks	2,351,080 97	682,179 92	...	...
Net	12,449,728 77	8,647,946 39	3,801,782 38	...
Excise Taxes	2,964,068 98	5,735,544 67		
Less Refunds and Drawbacks	39,049 26	65,945 62		
Net	2,925,019 72	5,669,599 05	...	2,744,579 33
Excise Duties	5,636,373 16	4,062,298 35		
Less Refunds and Drawbacks	52,429 03	33,453 29		
Net	5,583,944 13	4,028,845 06	1,555,099 07	...
Sundry Collections	87,587 16	66,505 84		
Less Refunds and Drawbacks	Nil	164 30		
Net	87,587 16	66,341 54	21,245 62	...
Net Totals	21,046,279 78	18,412,732 04	5,378,127 07	2,744,579 33
Net Decrease	...	...	2,633,547 74	

TOTALS FOR SIX MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	81,333,467 35	61,761,150 11		
Less Refunds and Drawbacks	8,940,587 58	5,320,483 39		
Net	72,392,879 77	56,440,666 72	15,952,213 05	...
Excise Taxes	21,016,926 67	24,032,296 00		
Less Refunds and Drawbacks	366,630 70	257,663 44		
Net	20,650,295 97	23,774,632 56	...	3,124,336 59
Excise Duties	32,778,367 25	26,680,614 38		
Less Refunds and Drawbacks	430,594 76	413,573 05		
Net	32,347,772 49	26,267,041 33	6,080,731 16	...
Sundry Collections	651,634 99	502,608 75		
Less Refunds and Drawbacks	1,190 41	680 79		
Net	650,444 58	501,927 96	148,516 62	...
Net Totals	126,041,392 81	106,984,268 57	22,181,460 83	3,124,336 59
Net Decrease	...	...	19,057,124 24	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1930 AND SEPTEMBER 1931

—	September 1930	September 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,350,150 86	1,952,290 49	397,860 37	...

TOTALS FOR SIX MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	65,380,305 35	49,721,068 09	15,659,237 26	...

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1930 AND 1931

—		September, 1930		September, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	81,046,227	...	48,991,385
Total Exports (Foreign Produce)		...	1,144,047	...	917,401
Principal items of Exports—					
Wheat	Bush.	27,817,053	24,145,722	14,335,637	8,009,593
Wheat flour	Brls.	734,349	3,460,769	556,565	1,914,687
Fish	Cwt.	397,167	3,265,370	347,833	2,613,065
Furs	$	...	1,219,087	...	1,174,427
Meats	Cwt.	29,004	680,861	19,474	315,913
Cheese	Cwt.	126,517	1,977,523	166,883	1,989,849
Planks and boards	M ft.	118,712	2,873,780	86,859	1,741,641
Wood pulp	Cwt.	1,323,310	3,275,697	1,040,862	2,330,276
Newsprint	Cwt.	3,896,395	10,909,298	3,223,411	8,445,922
Automobiles and parts	$	...	1,979,516	...	362,998
Copper, unmanufactured	Cwt.	182,917	2,023,549	46,076	381,916
Nickel, unmanufactured	Cwt.	69,919	1,495,977	39,049	791,185
Imports entered for Consumption—Free goods		...	31,100,480	...	14,844,403
Imports entered for Consumption—Dutiable goods		...	56,799,721	...	30,527,648
Total Imports entered for Consumption		...	87,900,201	...	45,372,051

—		Six months ended September, 1930		Six months ended September, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	433,451,938	...	295,516,898
Total Exports (Foreign Produce)		...	9,764,853	...	5,765,772
Principal items of Exports—					
Wheat	Bush.	101,209,419	98,927,064	93,235,249	55,816,555
Wheat flour	Brls.	3,642,750	18,159,614	2,843,386	9,984,743
Fish	Cwt.	1,340,906	13,896,336	1,318,040	12,583,743
Furs	$	...	6,853,277	...	5,127,312
Meats	Cwt.	172,435	3,873,598	88,844	1,711,898
Cheese	Cwt.	426,052	6,982,840	462,138	5,725,144
Planks and boards	M ft.	765,859	19,384,721	507,749	10,934,170
Wood pulp	Cwt.	6,913,102	17,932,105	5,889,041	14,146,751
Newsprint	Cwt.	22,867,222	65,773,164	20,121,630	53,492,484
Automobiles and parts	$	...	10,207,435	...	2,922,036
Copper, unmanufactured	Cwt.	1,083,576	13,459,653	345,056	2,790,729
Nickel unmanufactured	Cwt.	432,803	9,508,407	332,876	7,230,086
Imports entered for Consumption—Free goods		...	181,125,289	...	105,764,987
Imports entered for Consumption—Dutiable goods		...	327,722,778	...	212,449,692
Total Imports entered for Consumption		...	514,848,067	...	318,214,679

A HAUL OF RUM

SMUGGLED liquor is found sometimes in strange hiding places. Recently a Preventive Service officer was searching the shore at the base of the cliffs in Cape Breton for liquor believed to have been landed from a rum-runner. In an old disused mine pit, under a heavy fall of stone, he found ten 10-gallon kegs of rum. This photograph, furnished the REVIEW by Angus Young, District Chief of the Preventive Service, North Sydney, shows the kegs of rum being hoisted to the top of the cliffs.

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Department of National Revenue

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Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
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A Word About Ourselves

THE Department of National Revenue, Canada's chief revenue collection agency, and the watchful guardian of her far-flung frontiers, is a very busy concern. Its officers number nearly 6,200 and there are 144 ports, 260 outports and 81 preventive stations. The Customs-Excise divisions alone employ a staff of about 5,000, of which 670 are stationed at headquarters, 333 are included in the Preventive Service, and about 4,000 are at ports and outports. The Income Tax Division employs at present a staff of 1,150.

Aggregate trade during the fiscal year ended March 31, 1931, amounted to $1,723,640,743. This total was made up as follows: exports $817,028,048, imports for consumption $906,612,695. Net revenue collected by the Department during the fiscal year amounted to $295,497,776, a decrease compared with the previous fiscal year of over seventy-nine millions. This revenue was made up as follows:—

Import duties $131,208,955; Excise taxes $34,734,661; Excise duties $57,746,808; Sundry collections $759,330; Income Tax $71,048,022.

Reconstruction Work at Saint John

RECONSTRUCTION work under the direction of the Saint John Harbour Commissioners is proceeding rapidly, and ample facilities are expected to be available for the usual winter business of the port. The Canadian Pacific Railway Company awarded a contract for the construction of various harbour facilities to replace those lost in the fire in July of this year. This calls for the construction of new buildings for grain offices, electric battery charging plant, equipment for the care of passenger cars and a cattle shed to accommodate 1,075 head.

Errands of Mercy

CUSTOMS cruisers and patrol boats often set forth on errands of mercy. During a heavy gale recently off the west coast of Cape Breton the schooner *Sesame* went ashore in the entrance of Port Hood Harbour, and was in danger of breaking up. Appeal was made to Headquarters for help, and the Customs Cruiser *Conestoga,* which was in the vicinity of Pictou, N.S., was directed to proceed to the rescue. Despite the heavy seas still running the *Conestoga* succeeded in hauling the schooner off the shoal, and placing her beyond danger. Captain W. Ascah is master of the *Conestoga.*

While cruising in the vicinity of Paspebiac, Quebec, recently, the Customs cruiser *Margaret* was able to render valuable assistance to the fishermen of that district. Five fishing boats which had been blown from their moorings at Paspebiac and lost, were picked up by the *Margaret* around Miscou and returned to their owners. The Department received a letter, written on behalf of the fishermen who had lost their boats, expressing their gratitude for the services of Captain R. F. Coffin, master of the *Margaret*, and his crew.

Christmas Trees from Canada

THE demand for Canadian Christmas trees is increasing rapidly especially in the United States. During the fiscal year ended March 31, 1930, a total of 303,396 young spruce and fir trees were shipped from the Dominion. Quebec forests yielded the largest number of young trees, namely, 195,219. New Brunswick, where the cutting of trees for the Christmas export trade provides one of the main activities in the forests throughout the province during the autumn, exported 53,502 trees in the last fiscal year. Ontario exported 50,511; Saskatchewan 2,391; British Columbia 1,273; Nova Scotia 500.

Five hundred tons of holly, chiefly from Vancouver Island, will be shipped this season for Christmas use to points in Eastern Canada, and the United States.

Increased Grain Exports

CANADA'S exports of barley, oats, and wheat for the first quarter of the present fiscal year showed a substantial increase compared with similar exports for the first quarter of the previous fiscal year. Barley exports for the three months' period this year totalled 13,235,327 bushels, valued at $5,154,287; for the corresponding period last year 100,825 bushels, valued at $59,944. Exports of oats in April, May and June this year totalled 4,097,177 bushels, valued at $1,309,585, an increase compared with similar exports in the same months of 1930 of 3,874,951 bushels and $1,176,487 in value. Wheat exports amounted to 54,985,687 bushels, valued at $33,910,283 in the first quarter of the present fiscal year, an increase over wheat exports in the first quarter of the previous fiscal year of 19,100,847 bushels, but a decrease in value of $4,156,916.

At St. Hubert Air Harbour

AEROPLANES reported inwards at the Customs Air Harbour, St. Hubert, Quebec, during the month of September, 1931, numbered 66, outwards 66; passengers inwards 60, outwards 97; baggage inwards 70 pieces, outwards 116 pieces; bags of mail inwards 487 (8,491 pounds), outwards 179 (1,550 pounds); express parcels inwards 17, outwards 2.

One aeroplane was imported in bond. Duty paid value of aeroplane parts and repairs was $2,359.

Export Licences

COLLECTORS of National Revenue were instructed by official memorandum signed by R. W. Breadner, Commissioner of Customs, dated 21st October, 1931, as follows:—

Your attention is directed to the following regulations established by Order in Council (P.C. 2617) dated 19th October, 1931:

1. No gold coin, gold bullion or fine gold bars shall hereafter be exported from the Dominion of Canada, except under the authority of a licence issued by the Minister of Finance of Canada, or by someone designated by him to act on his behalf.

2. No such licence shall be granted to other than a Canadian chartered bank.

3. Everyone who, without a licence issued by or on behalf of the Minister of Finance, as aforesaid, exports or attempts to export or carries or attempts to carry out of Canada any gold coin, gold bullion or fine gold bars, shall be liable upon summary conviction to a penalty not exceeding $1,000 or to imprisonment for a term not exceeding three years or to both fine and imprisonment.

4. These orders shall come into force and effect on the 19th day of October, 1931, and shall continue in full force and effect until the first day of March, 1932, unless sooner amended or rescinded by competent authority.

Tourist Travel Increase

A SUBSTANTIAL increase in the number of 60-day automobile touring permits issued at the port of Niagara Falls in the month of September, 1931, compared with the number issued in September last year, was revealed in figures submitted to the REVIEW by W. S. Byers, Collector. Total automobile traffic, however, crossing at the three international bridges at this point showed a decrease. Following is a detailed summary of travel through Niagara Falls for September, 1931:—

Total number of automobiles 236,824; inwards 119,733, outwards 117,091 (decrease compared with total for September, 1930, 81,606 automobiles); other vehicles 11,513; inwards 5,530, outwards 5,983; passengers 1,248,232; inwards 627,354, outwards 620,878; touring permits issued for United States automobiles for periods up to 60 days 27,985 (increase compared with number issued in September, 1930, 7,056); permits issued for periods of 24 hours or less 56,696; permits issued for Canadian cars leaving Canada 6,361.

Where Canada Leads

THE gross value of pulp and paper manufactured in Canada in 1930 was $215,674,246. Eighty-one mills manufactured 3,617,345 tons of pulp last year. In 77 mills, 2,926,787 tons of paper were made, valued at $173,626,383; newsprint accounted for 85·3 per cent of the total tonnage. The Canadian production of newsprint was 95 per cent greater than that of the United States last year.

Exports of wood pulp from Canada in 1930 amounted to 760,220 tons, valued at $39,059,979, and exports of paper and paper goods had a value of $138,440,242. The United States bought Canadian paper products from Canada last year to the amount of $133,280,932. Canada's exports of newsprint are now second only to the country's exports of wheat, and are greater than the newsprint exports of the rest of the world.

Canada's Bumper Potato Crop

THE crop of potatoes in Canada this year is a bumper one. The official preliminary estimate places the total yield for 1931 at 92,558,330 bushels from 576,200 acres, compared with 80,401,660 bushels from 571,300 acres in 1930. The average yield this year was about 160 bushels per acre. Last year the average production per acre was about 140 bushels. Potatoes are grown for the commercial market in all the provinces. The yield of other root crops is also reported this year as much higher than a year ago.

Courtesy Appreciated

EXPRESSIONS of appreciation of courteous service rendered by officers of National Revenue reach the Department from time to time. Recently a Judge of the United States district court, western division of Texas, who was spending a holiday in British Columbia, lost his automobile. A letter received by the Collector at Victoria tells how he was helped by officers of the Customs division. It reads:—

> I received your note, enclosing much valuable data relating to my automobile lost, but found, and turned in at your Rykerts station. I should have been greatly inconvenienced had it not been for the understanding and courtesy of the Customs officers at Banff and Calgary. I am therefore not at all surprised to receive this further proof that those in charge of administration in your Department are not only efficient, but actuated by a helpful spirit of accommodation.

Preference Extended

COLLECTORS of National Revenue have been advised as follows:—

Referring to Section 4 of the Customs Tariff Act you are advised that by Order in Council dated 24th September, 1931, the benefit of the British Preferential Tariff is extended to the following countries and territories, effective on and from 3rd October, 1931:—

Kenya Colony and Protectorate (formerly East Africa Protectorate, to which British Preferential Tariff was extended 25th January, 1913);

Colony and Protectorate of Nigeria (formerly Protectorate of Northern Nigeria and Colony and Protectorate of Southern Nigeria, to which British Preferential Tariff was extended 25th January, 1913);

British Sphere of the Cameroons; British Sphere of Togoland; New Guinea; and Cyprus.

Quebec and Tourists

MANY thousands of tourists pour into the province of Quebec each year, and in the last two decades $135,000,000 has been spent to extend and improve the roads. There are now 15,500 miles of roads in the province surfaced with concrete, macadam or gravel. The main arterial roads or highways have a total length of 5,400 miles. These main roads are linked with other roads in the province of Quebec, and with the principal roads across the border.

The Quebec provincial road system includes nearly 3,000 miles of hard surface roads, such as cement or bituminous concrete or oiled macadam. As a general rule the program of construction provides for a pavement 20 feet wide. In the last four years nearly 800 miles of main roads have been widened and paved, in order to meet the requirements that modern traffic demands.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 14 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Babe Gordon, a book by Mae West, published by Macaulay, New York City.

Ladies In Hades (A Story of Hell's Smart Set), a book by Frederick Arnold Kummer, published by Grosset & Dunlap, New York City.

Young and Healthy, a book by Donald Henderson Clarke, published by Vanguard Press, New York City.

Bodies are Dust, a book by P. J. Wolfson, published by Vanguard Press, New York City.

Traffic Speeded Up by System

THE systematic way in which automobile traffic is handled by customs officers at the Canadian end of the Peace Bridge is favourably reviewed in the following article appearing in a recent issue of the *Buffalo Courier-Express:*—

Traffic—Cars dodging for better positions in that slow moving procession which approaches the Peace bridge from the Canadian end. Sunday, or perhaps a Saturday night. Crowds teeming home from long rambles along Canadian roads.

Early in the morning, or perhaps at the beginning of the week-end, the drivers of those cars surrendered their licence cards to the Customs officials at the Canadian end of the bridge. Willy-nilly, into any lane the car had wandered, and the owner handed out his licence to the official on the sidewalk. Naturally, on returning, the owner would expect to make his way to the same traffic lane and require the licence from the same official or another occupying his booth.

But not so. Half a mile down the approach to the bridge a uniformed man hails the returning traveller, and casually calls out a number—which number will be found to correspond to a number on the front of one of the traffic passages ahead. A bit bewildered, but trusting, the driver turns down the lane indicated. And if he is not in the know, he wonders, a bit troubled, how he will get back his card, without leaving his car and weaving through all that tangle, and discovering the official who took his card away from him in the first place.

The jam gets thicker. The cars press onward. The lane is entered. And—Presto! out of a rack at the side of the officer on duty, comes the driver's licence, and the officer calls out cheerily, "Mr. John J. Doe, here you are."

A sort of miracle. Card taken at one window—yesterday. And returned—instantly, without a shadow of hesitation—at another window, perhaps 24 hours later. Indeed, the officer had the licence in his hand as the car approached. Sleight of hand! Magic!

But, no. Just simple system is the solution of the puzzle.

And here is the key to the puzzle, and the solution of the system.

As the tourist approaches those numbered lanes, the lookout far up the approach, notes the number of the licence—with particular attention to the letter which is a part of most licence numbers. There are seven lanes. This lookout knows into which lane to direct the oncoming car, by watching those letters on the licence plates.

Lane one gets all letter B cars up to and through three. Lane two gets all letter B through six. Lane three gets B through none, and the cars marked flat B (that is to say, B without a preceding number). Lane four takes one to five. Lane five, six to nine and flat E. Lane six goes wild, that is to say, that any cars from other states or countries, cars with licence not coming under the B and E lettering, go through lane six. Lane seven gets all the commuters, with the commuters stickers on the windshield of the cars.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the seven months of the fiscal year October, 1930 and October 1931. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease	Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	38,024 37	31,000 06	*7,024 31	Winnipeg......	3,266,689 41	1,752,402 80	*1,514,286 61
Halifax . ..	599,748 15	683,358 19	83,610 04	Regina.........	562,436 62	124,516 99	*437,919 63
St. John.	520,943 00	446,600 50	*74,342 50	Saskatoon.....	216,380 21	162,118 47	*108,332 86
Quebec	1,057,764 34	816,760 28	*241,004 06	Prince Albert.	54,071 12		
Montreal	20,564,110 24	16,508,595 07	*4,055,515 17	Calgary........	1,638,736 15	1,098,156 40	*540,579 75
Ottawa	2,483,745 64	2,308,264 42	*175,481 22	Edmonton.....	440,386 71	346,793 65	*93,593 06
Kingston ..	162,749 26	124,667 72	*38,081 54	Vancouver.....	4,622,943 22	3,394,582 99	*1,228,360 23
Belleville. .	497,761 52	262,596 21	*235,165 31	Yukon..........	20,225 56	8,857 76	*11,367 80
Toronto	17,583.960 18	14,139,294 99	*3,444,665 19	Head Office...	6,663 75	4,746 67	*1,917 08
Hamilton. .	5,397,745 50	4,004,377 77	*1,393,367 73				
London	6,110,233 81	4,179,057 90	*1,931,175 91	Total......	66,134,342 75	50,546 512 06	*15,587,830 69
Ft. William	289,023 99	149,763 22	*139,260 77				

HERE AND THERE

The ordinary common rat receives much attention in many of the world's great ports. The state of his health is carefully inquired into, as well as the health of his attendant fleas. In fact, no less a body than the International Sanitary Convention, 1926, decreed that port sanitary authorities must "keep themselves regularly informed of the condition of rats in their port, as regards plague infection, by frequent and systematic examinations." The lowly rat, it seems, is capable of making quite a stir, as witness the Black Death which devastated Europe in the fourteenth century, and the Great Plague of London in 1665-66, both catastrophes laid at the door of rats carrying bubonic plague fleas.

In England the port of London Sanitary Authority provides an official known as the *Rat Searcher* to look after its interests in this direction. The *Rat Searcher's* duties consist in capturing specimens of rats from different warehouses, sheds, ships, etc., carefully enclosing the remains in linen bags designed to prevent the escape of fleas, labelling each of the bags with serial number and record of warehouse, etc., from whence taken, placing same in a tin box much like an ordinary cash-box, and conveying all to the Bacteriological Laboratory, Seamen's Hospital, Greenwich. Here the remains are carefully examined. If no signs of infection appear and the attendant fleas, also, are up to scratch, well and good. But if not then the particular warehouse, shed, ship, etc., from which the infected specimen was taken, is thoroughly fumigated so that no rodent is left alive.

Even the mooring ropes of every vessel arriving at the port are fitted with circular sheets of metal called "rat guards" to prevent rats from travelling on the ropes between ship and shore.

Archaeological research reveals the vicinity of Ottawa as the scene of many conflicts between the Huron race and Algonquin tribe, with the warlike and resourceful Iroquois. Travelling down to Quebec to trade, the Hurons were forced to find a way around this dangerous rendezvous along a route now marked by a power transmission line. Another detour led by way of the present town of Aylmer, the county seat until 1895, when Hull became headquarters for the county. Three blocks west of the Parliament buildings, the site of a very old ossuary, or burying place, came to light in 1843. In this were found a number of skeletons, war clubs, skinning knives and hatchets of stone, and large, round, flat stones which, sewed in a skin, served as corselets in battle. Some authorities of standing consider that these remains belong to the period of the Mound builders. Another later burying ground of Algonquin origin reveals itself each spring through the action of the ice on Aylmer island, where the map shows a lighthouse.

Fur traders had it all their own way in the eighteenth century until 1800 when Hull settlement was founded. Before the first house was erected on the south side of the Ottawa, a large portion of the bottom lands on the north side surveyed by Bouchette had been brought under cultivation. Several of these old pioneers' farms are now golf courses, with, in cases, the original farmhouse remodelled into a clubhouse. In 1854 Bytown became incorporated as the city of Ottawa. In 1858 Queen Victoria chose it for the capital of United Canada. Immediately it began to develop from a mere lumbering town into a capital noted as having the most picturesque situation of any in the world.

After looking at some of our stock certificates, acquired in a spirit of optimism, we are compelled to admit, sadly, that a good deal of the sound financial advice we received turned out to be mostly sound.

Wife (examining the day's catch)—Is it true that fish go about in schools?

"Yes, dear, why—"

Wife—Then you must have disturbed the infants class!

NEW CUSTOMS CRUISERS IN COMMISSION

Latest Additions to Department's Fleet are Speedy

TWO fast Customs cruisers, the *Alachasse* and the *Adversus,* have been added recently to the fleet operated by the Customs Excise Preventive Service. They are sister ships measuring 117 feet in length, 19 feet in breadth, 11 feet in depth and with a draft of 6½ feet. They are powered with two 365 h.p. Winton Diesel engines, and are capable of a speed of 15 knots. They are manned by a crew of 13.

This photograph shows the new Customs cruiser *Alachasse* in the harbour of Montreal, with the Harbour bridge in the distance. The *Alachasse* and her sister cruiser the *Adversus* underwent successful speed trials recently, and make formidable additions to the Preventive Service fleet.

The *Alachasse* was launched from the Manseau Ship Yards at Sorel, Quebec, on September. 15, 1931. Her base is Matane, Que., her zone of operation being the lower St. Lawrence. Captain A. R. Ascah, formerly master of the Customs cruiser *Madawaska* was given command of the new vessel.

The *Adversus* was built by Ditchburn Boats Limited at Orillia, Ont., and was launched on September 22, 1931. Captain E. L. Croft is master. The *Adversus* is stationed at North Sydney, N.S.

The *Alachasse* took her speed trials at Sorel on October 2, and attained a speed well over that specified. The engines ran smoothly and the boat behaved well on the turning trials.

The *Adversus* took her trial runs at Sorel also, on October 19, and attained a speed in excess of that specified. She was taken over officially by the Department on October 24.

SIX MONTHS' RECORD OF PREVENTIVE SERVICE

THE smugglers' means of livelihood are becoming increasingly precarious. Frontiers at one time remote are now under constant surveillance and the forces of law and order are exacting heavy toll. The record of seizures by the Customs-Excise Preventive Service for the six months' period, April 1 to September 30, 1931, shows that 2,280 seizures were made. Of this number 1,281 were Customs and 999 Excise. In the corresponding months of 1930, seizures totalled 2,650, Customs 2,024, Excise 626. As usual the heaviest seizures consisted of spirits, alcohol and tobacco and by far the greatest number of seizures were made in Quebec and Ontario. Nova Scotia, however, took first place in quantity of liquor seized, which totalled 4,116 gallons. British Columbia came next with 3,206 gallons seized, and Quebec third with 1,910 gallons seized. Alcohol seizures totalled 8,424 gallons, the larger part of which, namely 6,418 gallons, was taken in Quebec. British Columbia was the only province recording seizures of narcotic drugs. These amounted to 438 ounces. Cigarette seizures were heavy in the six months' period, totalling 477,361 cigarettes. In Quebec alone 312,303 cigarettes were taken and in Ontario 73,133 cigarettes. Cut tobacco seized amounted to 10,303 pounds, nearly all of which was taken in Quebec. Other outstanding seizures included 270 complete stills, 82 of which were taken in Quebec, 45 in Saskatchewan, and 37 in Manitoba, 3,597 gallons of beer, 48 vessels, 201 automobiles and 3 aeroplanes.

In this shack hidden in the woods about six miles from Truro, Nova Scotia, Customs Excise Enforcement officers found a large still. Much illicit liquor was finding its way into Truro and vicinity, and after a long search the still which was the chief source of supply was discovered. This photograph was furnished the REVIEW by A. T. Logan, Divisional Chief, Halifax.

SEIZURES BY PROVINCES

Seizures by provinces for the six months' period were as follows:—

Prince Edward Island, Customs 70, Excise 11; Nova Scotia, Customs 162, Excise 51; New Brunswick, Customs 70, Excise 10; Quebec, Customs 290, Excise 292; Ontario, Customs 352, Excise 155; Headquarters (Ottawa), Customs 56, Excise 46; Manitoba, Customs 73, Excise 87; Saskatchewan, Customs 65, Excise 254; Alberta, Customs 20, Excise 65; British Columbia, Customs 123, Excise 28.

Seizure proceeds amounted to $207,560; Customs $161,383, Excise $46,177.

For September, 1931, seizures totalled 358; made up of Customs 215, Excise 143. Seizures for September, 1930, totalled 431, Customs 348, Excise 83. Included amongst seizures taken during September last were 1,836 gallons of spirits, 1,225 gallons of alcohol, 394 gallons of beer, 44,030 cigarettes, 35 complete stills, 6 vessels and 54 automobiles.

Seizure proceeds for September amounted to $26,425; Customs $17,752, Excise $8,673. These proceeds included the following:—court fines, $12,575, deposits $8,666, voluntary penalties $3,528, sale of goods $1,489, costs and expenses $167.

A SMART SEIZURE

A seizure of contraband alcohol was made recently by a Customs-Excise Enforcement Officer in the vicinity of St. Simon, Quebec. Having received information that liquor was being landed near St. Simon, the officer investigated. Several barns were searched without result. In the early morning hours he saw a loaded truck going by at high speed and gave chase in a Customs patrol car. He succeeded in overtaking the truck on a down grade, and as there was apparently no other way of bringing it to a stop the officer leaped to the truck from his car as they raced along. The patrol car went into the ditch and escaped damage. The truck was brought to a halt, the driver arrested, and the truck and the load, consisting of 505 gallons of alcohol, put under seizure.

LIQUOR SEIZED ON ISLAND

An officer of the Customs-Excise Preventive Service in Prince Edward Island was informed recently that a small island just off the coast known as Fish Island, was being used by smugglers as a hiding place for liquor. The Preventive officer in company with a Provincial Police officer started for the island in a large power boat, but, owing to the strength of the gale and the heavy seas running, it took several hours to make the short passage. During this time three boats were observed to leave the island. A large *cache* was found, however, containing 25 cases of Scotch whiskey, and 14 ten-gallon kegs of rum.

MORE ROADS FOR B.C.

Open Up New Districts for Motor Tourists

BRITISH Columbia is launching an extensive road building program, designed both to improve her existing systems and to open up to the automobile tourist hitherto inaccessible regions in the interior. In all nine projects have received the serious consideration of the Provincial Government and work has already commenced on several.

Chief among the projects already under way is the new Trans-Canada highway, which will run from Victoria north to Nanaimo, on Vancouver Island, and from Vancouver, on the mainland, to the Alberta boundary, via Kamloops, Revelstoke, and Golden. Between the latter places, a gap of 180 miles, following the "Big Bend" of the Columbia river is being constructed, and the route will be improved along its whole length.

Work has also commenced on a short stretch of highway, along the north bank of the Fraser river between Agassiz and Haig, which parallels the Trans-Canada and provides an alternative route for the motorist. Work will also start immediately on a new road to the United States boundary which will connect Vancouver with the Peace Arch at Blaine. The new route will be shorter than the existing one via New Westminster and Pacific Highway, and will be partially new construction.

Another project likely to be proceeded with is the Southern Trans-Provincial Highway from Hope through the Hope mountains to Princeton and thence to the Crow's Nest Pass. From Hope to Princeton, the route, all of which is laid out and a 30-mile stretch south of the latter point completed, describes a great semi-circle to the south, reaching its highest point in Allison Pass at an altitude of 4,200 feet.

Another route, crossing the province in the north, is also included in the program. On this Northern Trans-Provincial Highway, new construction is contemplated east of Prince Rupert, west of Hazelton, and east of Prince George.

In the interior, the program provides for the construction of a new highway up to the North Thompson to Jasper; general improvements to the Cranbrook-Golden road, and to the Cariboo road from Spences Bridge, Thompson river, north to Prince George.

Coastal projects contemplated are the continuation of the West Coast road on Vancouver Island, west of Jordan River and the construction of the Ucluelet-Tofino road further north. On the mainland, construction of the remaining links necessary to give Vancouver road connection with Powell River is expected.

MARINE TOWER FOR HALIFAX

Halifax plans to build a marine tower or leg capable of unloading grain from vessels at the rate of 15,000 bushels an hour. At present from ten to twenty thousand bushels a day constitute the maximum speed for unloading. Approximately one million bushels of inbound grain was discharged in Halifax harbour in 1930.

TOURIST TRAVEL HEAVY IN FIRST SIX MONTHS

Review of Entries at Leading Frontier Points

CANADA'S tourist trade ranks in the forefront of the Dominion's big business, and estimated expenditures of foreign tourists in this country are very large. Sixty-day touring permits issued for foreign automobiles at ports and outports in frontier provinces in the six months period, January 1 to June 30, 1931, show a substantial increase over the corresponding period of last year. Following is a brief outline covering the foreign tourist traffic by provinces and leading ports in the first six months of the present year:—

The total number of touring permits issued for foreign automobiles was 1,780,883. This number was made up as follows:—permits issued for stays up to 60 days, 505,833; for stays up to six months, 542; for stays of twenty-four hours or less, 1,274,508. Compared with the corresponding period of last year this shows an increase in the number of sixty-day permits totalling 158,808, and in the six-months permits totalling 78, while a decrease is shown in the twenty-four hour permits totalling 197,185.

ONTARIO LEADS

Ontario led the other provinces in number of touring permits issued, by a wide margin, issuing over seven times as many as any other province and three and a half times as many as all the other provinces together. The total number issued in Ontario was 1,392,859, made up of 336,075 sixty-day permits; 130 six-months permits; 1,056,654 twenty-four hour permits. The largest number for any one port was issued at Windsor, totalling 612,984 permits, of which 83,732 were for 60 days. At Bridgeburg 414,331 permits were issued, 176,196 of which were for 60 days. At Niagara Falls 250,871 permits were issued, 43,649 being for periods of 60 days.

HEAVY IN QUEBEC

Quebec came second in number of foreign touring permits issued, totalling 186,490, made up of 101,453 sixty-day permits, 365 six-months permits, 84,672 twenty-four hour permits. Amongst Quebec ports Rock Island did the heaviest business, issuing 29,289 permits, 5,614 of which were for 60 days. Philipsburg issued 24,154 permits, the larger part of which, namely 23,456 permits, was for 60-day periods. Hereford Road issued 14,392 permits and Lacolle 14,090 permits.

New Brunswick took third place in number of permits issued which totalled 85,833. The largest number was issued at Edmundston, totalling 25,584. Of this number 1,609 were for 60 days. Richmond Road issued 14,737 permits, of which 1,988 were for 60-day periods. At Clair 12,183 permits were issued, 722 being for periods of 60 days. Sixty-day permits issued at St. Stephen numbered 2,798, the largest number issued by any port in the province.

The total number of permits issued in British Columbia was 70,007; of this number 48,468 were for 60-day periods; 11 for 6-months periods; and 21,528 for 24-hour periods. Pacific Highway was the most important point of entry, issuing 28,816 permits during the six months. Of this number 28,254 permits were for periods up to 60 days. At Huntingdon 8,196 permits were issued, and at Douglas 7,110 permits.

IN THE WEST

At Manitoba ports 18,916 permits were issued; 3,810 for 60 days, 5 for 6 months, 15,101 for 24 hours or less. Emerson was the busiest point of entry, issuing 9,918 permits, 2,991 of which were for 60 days. Touring permits issued in Alberta totalled 14,585; made up of 1,202 sixty-day permits and 13,383 twenty-four hour permits. Of the Alberta ports Coutts issued the largest number of permits, which totalled 13,049, most of which were for 24-hour periods. Saskatchewan, the only other frontier province, issued 11,906 touring permits. Of these 1,886 were for 60-day period; 3 for 6-months periods; and 10,017 for 24 hours or less. The most important point of entry was North Portal, which issued 3,181 permits, most of which were for 24-hour periods.

CANADIANS OUTWARD

Touring permits issued for Canadian cars leaving Canada between January 1 and June 30, 1931, totalled 221,335. Ontario alone issued 107,500 permits. The ports issuing the largest number of permits for outgoing Canadian cars were as follows:—

Bridgeburg, Ont., 45,493; Niagara Falls, Ont., 33.248; Pacific Highway, B.C., 25,474; Windsor, Ont., 15,758; Boundary Bay, B.C., 12.874; Huntingdon, B.C., 7,543; Lacolle, Que., 6,746; Abercorn, Que., 5,048; Dundee, Que., 3,762; Trout River, Que., 3,540; Emerson, Man., 3,510.

TRAVEL SHOWED INCREASE

Returns from New Brunswick Ports of Entry

THE issuance of entry permits at New Brunswick's 24 Customs ports during September has been more than sufficient to maintain the previously recorded seasonal increase of 10 per cent.

St. Stephen and Richmond Road continue to lead the list in volume of traffic handled, offering as they do natural points of exit from the United States to motor cars from New England and the Atlantic coastal States. St. Stephen, which affords the motorist the most direct route to Saint John and Moncton in the southern and eastern sections of New Brunswick, has admitted up until September 30 a total of 13,962 cars for periods varying from 24 hours to 60 days; while Richmond Road, which is the natural point of entry to the central Saint John valley, has issued 9,464 permits for visits of corresponding duration. The 1931 entries through St. Stephen show an increase of 900 cars at the end of the same period in 1930.

Gross returns to September 30, 1931, show a total of 48,637 entries recorded at all ports of entry as against 44,098 shown at the same date in 1930. A comparative table showing the distribution of entries among the different ports during the seasons of 1930 and 1931 reads as follows:

Andover, 1931, 4,674, 1930, 3,880; Arrostook Jct., 1931, 1, 1930 7; Bloomfield, 1931, 232, 1930, 177; Centreville, 1931, 1,204, 1930, 917; Clair, 1931, 2.519, 1930, 1,249; Connors, 1931, 54, 1930, 106; Debec, 1931, 7, 1930, 7; Edmundston, 1931, 4,876, 1930, 4,351; Fosterville, 1931, 243, 1930, 221; Four Falls, 1931, 822, 1930, 620; Grand Falls, 1931, 4,006, 1930, 4,263; Green River, 1931, 91, 1930, 35; Milltown, 1931, 590, 1930, 482; McAdam, 1931, 5, 1930, 1; North Head, 1931, 51, 1930, 10; Richmond Road, 1931, 9,464, 1930, 8,619; River de Chute, 1931, 681, 1930, 314; St. Croix, 1931, 1,187, 1930, 1,076; St. Hilaire, 1931, 27, 1930, 59; St. Stephen, 1931, 13,962, 1930, 13,062; St. Leonard, 1931, 3,823, 1930, 4,494; Saint John, 1931, 117, 1930, 145; Woodstock, 1931, 1, 1930, 3.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of September, 1930, and September, 1931:—

September, 1931, spirits potable, $590,641; September, 1930, $1,020,171. September, 1931, spirits, non potable, $84,181; September, 1930, $105,169. September, 1931, malt, $285,007; September, 1930, $382,875. September, 1931, cigars, $45,887; September, 1930, $58,009. September, 1931, cigarettes, $2,228,709; September, 1930, $2,905,606. September, 1931, manufactured tobacco, $390,682; September, 1930, $393,874. September, 1931, foreign raw leaf tobacco, $435,001; September, 1930, $617,852. September, 1931, beer, $34,987; September, 1930, $41,580. September, 1931, licences, $639; September, 1930, $250. September, 1931, total $4,095,737; September, 1930, $5,525,389.

Comparative statement of tobacco, cigars, cigarettes, and foreign raw leaf tobacco entered for consumption during the months of September, 1930, and September, 1931:—

September, 1931, tobacco, cut, 1,457,618 pounds; September, 1930, 1,406,258 pounds. September, 1931, tobacco, plug, 417,050 pounds; September, 1930, 476,020 pounds. September, 1931, cigarettes, number 371,387,690; September, 1930, 484,127,940. September, 1931, cigars number 15,270,873; September, 1930, 19,333,469. September, 1931, snuff, 78,497 pounds; September, 1930, 87,809 pounds. September, 1931, foreign raw leaf tobacco, 1,076,864 pounds; September, 1930, 1,514,283 pounds.

DEATH OF WELL-KNOWN OFFICER

George C. Leroux of Income Tax Division, Montreal, Passes

BY the death on September 8, 1931, in his fifty-fifth year, of George C. Leroux, Assistant Inspector of Income Tax, Montreal, after a brief illness, the Income Tax Division of the Department of National Revenue, has lost one of its most efficient officers.

Entering the Department on its organization, April 1, 1918, Mr. Leroux was appointed Chief Assessor of Corporations, a position which he held until September, 1923, when on the death of Assistant Inspector Labbé he was promoted to the position he occupied at the time of his death. In both positions he had been brought in personal contact with the heads of large commercial, industrial and financial enterprises, and the funeral on September 12, attended by many leading citizens of Montreal, was a tribute to the respect in which the late Mr. Leroux was held.

The late George C. Leroux formerly Assistant Inspector of Income Tax, Montreal.

Mr. Leroux took a prominent part in the administration of the Certified Public Accountants Association and of the Cost Accountants Association of which he was a life member and director, as well as having been its first president. He was also a member of the Board of Examiners of l'Ecole des Hautes Etudes.

HAD SUCCESSFUL SEASON

Large Imports Through Montreal in 1930

IMPORTS handled at Montreal harbour during the shipping season of 1930 were heavier than in any previous year. Exports, however, showed a decrease owing largely to the drop in grain shipments. Tonnage of all commodities handled totalled 9,687,769 tons, a decrease of 249,103 tons compared with the previous year. Imports totalled 3,376,182 tons, an increase of 119,191 tons over totals for 1929. This increase was due to the greatly increased imports of bulk cargoes, especially of anthracite and bituminous coal, gasoline, corn, woodpulp, phosphates and molasses. Exports totalled 3,101,561 tons, a decrease of 317,335 tons compared with the previous year. Besides the reduction in grain shipments other commodities showing greatly reduced export were printing paper, meat products, iron scrap, raw fruit, lard, agricultural implements, rubber manufactures, cement and cheese. Exports of automobiles and automobile parts, however, increased by over 100 per cent over exports for the previous year, amounting in 1930 to 104,424 tons. Domestic merchandise handled in Montreal harbour in 1930 totalled 3,210,026 tons. This shows a slight decrease of some 50,000 tons from the totals of 1929.

By far the larger part of the ocean-going commerce arriving at Montreal is carried in British vessels. In the shipping season of 1930 these numbered 928 vessels, or 78 per cent of the total arrivals. Their registered tonnage amounted to 3,670,505 tons or 82 per cent of the total ocean tonnage entering the port.

Ocean-going ships of eleven foreign countries entered the harbour last year. The following summary shows the number of vessels, with total tonnage, for each country: Norway, 106 vessels, net tonnage 270,673 tons; Italy, 45 vessels, net tonnage 147,426 tons; United States, 34 vessels, net tonnage 116,299 tons; Greece, 23 vessels, net tonnage 62,470 tons; Sweden, 16 vessels, net tonnage 20,348 tons; Germany, 15 vessels, net tonnage 64,272 tons; Netherlands, 14 vessels, net tonnage 39,672 tons; Denmark, 11 vessels, net tonnage 22,081 tons; Danzig, 3 vessels, net tonnage 14,234 tons; Japan, 1 vessel, net tonnage 4,227 tons; Jugo-Slavia, 1 vessel, net tonnage 2,382 tons.

THE BUSY JOB OF A STEVEDORE

LOADING or discharging cargo at the world's large ports is a job requiring all the patience, perseverance and brawn that the average stevedore can muster. The spacious hold of a great liner or tramp steamer from some distant port may contain almost anything from "peacocks, ivory and sweet white wine," once the export of ancient Ophir, to the tankage or dried blood from the abattoirs of the Argentine. The greatest difficulties are presented sometimes by the most common-place cargoes. For example, sugar has a tendency during a long sea voyage to congeal into a fairly solid mass in which state it is not easy to unload. A quantity of treacle—as the juice from this class of sugar is known—and some loose dark brown sugar remains to be cleared up after the bulk has been removed. Sugar is often shipped to other parts of the world from Pernambuco in calico containers or pockets which are generally pressed and welded together by the end of a long voyage. Under these conditions sugar sometimes gives off a poisonous gas extremely trying to the men that descend into the hold in the work of discharging. Even the familiar orange can give the stevedore a very uncomfortable time. If the temperature has not been kept at the proper level during the voyage the oranges give off an astringent gas as soon as the hatches are removed and the warmer air enters. When this occurs it is necessary to stop work until the hold has been ventilated.

An Unwelcome Cargo

Another cargo not appreciated by the stevedore, especially in warm weather, is one of wet hides, commonly called "stinkers" in the argot of the docks. Amongst the most difficult cargoes to unload is chrome ore in bulk, which requires the heavy labour of lifting most of the lumps by hand and heaving them into the waiting skips. A cargo of scrap-iron also presents many difficulties as the pieces are generally of every conceivable shape and size, ranging all the way from girders weighing several tons to small nuts and bolts. Wattle bark extract used in the tanning trade is usually shipped in bags weighing about one hundred pounds each. As these bags are stored in the hold of the ship they are insulated with layers of sawdust. By the time a long voyage is completed, however, the weight of the cargo in addition to the changing temperatures and humidities often results in congealing the extract into a solid lump which can be removed only by means of pickaxes and shovels. The bags often have to be torn apart and huge lumps of the tough mass broken off. Discharging a cargo of ivory requires great care. The gunny-covered tusks are sometimes carried ashore by the gang to avoid risking them to the nets where the brittle tip of a tusk may be snapped off. Loading or unloading a twenty-mile cable gives the stevedore plenty to think about. Its long length has to be uncoiled from one place and recoiled in the other in exactly the right way. This is done by means of a derrick and winch drum. Live animals have to be handled according to their shape, size and temperament. Enticements, threats and trickery are called into play. Race horses are particularly touchy and often refuse to enter the padded box waiting to convey them to the boat or shore. The case then settles into a battle of wits in which horse-sense invariably gets worsted. A sling is thrown around the horse's hindquarters and with a man at each side the surprised animal is pushed unceremoniously into the box. However, in a stevedore's busy life these problems and a lot more are all in the day's work.

NEWS AND COMMENT

Granby, Que.: Francis D. Quinn, Sub-Collector of this port, died on October 19, 1931, after a long illness. The deceased was 53 of age and was born in Montreal, but had lived in Granby for the past 35 years. He joined the Customs service in 1912 as Acting Sub-Collector at this port and was appointed Sub-Collector in 1914. His death is deeply regretted by his colleagues.

Port Arthur, Ont.: Clearing from Port Arthur on September 28 for British ports, with 2,500 tons of flour in her hold, the Norwegian freighter *Henniserb* took what is believed to be the largest cargo ever to leave the Lake Superior port for direct shipment overseas. From Port Arthur to Montreal, via the Great Lakes and the St. Lawrence river, the distance is approximately 1,200 miles.

Vancouver, B.C.: In a detailed statement isssued recently by the Vancouver Harbour Commission, covering the activities of the Commission for the year 1930, it was shown that, considering the prevailing depression, business conditions at the port during the year had been good. The total net registered tonnage of vessels entering the port last year was greater than for the previous year although the total number of vessels was slightly less. Grain shipments showed a considerable reduction. Regular steamship service was increased by the addition of new vessels to the fleets of ten of the regular steamship lines. Included amongst these was the ss. *Empress of Japan* of the Canadian Pacific Steamships, Ltd., added to the trans-Pacific service; and the *Prince* steamers of the Canadian National Steamships added to the coastal service. A direct service to India was established by the Java-Pacific Line, while at the same time sailings from Vancouver to South American, West Indian and Australasian ports increased.

While the extensive program of development planned by the Commission for 1930 was reduced to a minimum, several important improvements were carried through. A fish dock costing $300,000 was constructed and an extension added to No. 1 Elevator. The fish dock is in the form of a basin with wharves extending out from the east and west ends to the quay wall. On the wharves are the fish market buildings measuring 40 feet by 270 feet each. These buildings are equipped with every facility for the work in hand; ice-making apparatus capable of turning out ten tons of ice a day; ice-crushing machinery designed to crush thirty tons of ice an hour, delivering it by chutes direct to boats or trucks; a refrigeration system providing cool rooms sufficient for the individual requirements of the various firms, each room having a capacity of between three and four tons of fish; electric cranes for unloading the fish from the boats.

The extension to No. 1 Elevator affords additional storage for 1,820,000 bushels of grain. This extension cost $399,400. The seven grain elevators in the harbour now have a total storage and warehouse capacity of over sixteen million bushels.

Montreal: Products of Canadian forests figured largely in the cargo of the Canadian National freighter *Canadian Cruiser*, which sailed from Montreal for New Zealand and Australia at the end of September last. She was filled to the hatch-covers. Wood products included lumber, newsprint, wrapping paper and printing paper. There were also clothes pins and wood shapes, paper board, wall board of another type, brooms, wooden toys, washing machines, wooden pails and blotting paper.

Among other exports were:—Agricultural implements, jar rings, plaster, carbon paper, steel wire, canvas shoes, radios, sardines, bronze valves, wire cloth, electric ranges, drills, salt, carbide, dry goods, automobile tires, medicine, files, tacks, paint, batteries, desk calendars, machinery, chocolate coating, braces, leather, cotton cloth, ink, axes, rubber balloons, cleaners (house), electric fuses, canned goods, lawn mowers, belting, pimento (brought from the West Indies), aluminum sheets, chains, lamps, felts, andirons, asbestos fibre, cotton fabric and hardware.

At the Customs Postal Branch, Montreal, collections received during the month of September, 1931, amounted to $89,851. This shows an increase of $9,035 compared with collections received in September, 1930.

HALIFAX: The future of Halifax as an airport was portrayed by Igor Sikorsky, inventor of the multi-motored amphibians that bear his name and which are used in the air service between Halifax and Boston, when he was in Halifax this summer. Speaking to officials of the Halifax Aero Club, Mr. Sikorsky said:—

> Halifax is going to be the base for air services between North America and Europe within five years' time. Heavier than air machines will be flying on schedule across the Atlantic within five years, and I am quite confident that Halifax will be the base of this service on this side of the ocean. This city is ideally situated on the Great Circle course, and it will inevitably profit well by the coming trans-Atlantic service.

That the people of Halifax are becoming air-minded was evidenced by the large attendance at the airport to view the Trans-Canada Air Pageant when it visited Halifax last August.

* * DEPARTMENTAL RULINGS * *

In assessing duty on oranges under Tariff Item 101 when they are imported in standard crates or boxes of approximately 11½" x 11½" x 24" inside measurements, the contents for duty purposes shall be taken to be two cubic feet.

Anthracite coal in rice size or grade, sometimes known as Buckwheat No. 2, and in larger sizes and grades, is classified under Tariff Item 586. Anthracite coal in barley size or grade, sometimes known as Buckwheat No. 3, and in smaller sizes or grades, is classified under Tariff Item 588.

It has been ruled by the Department that soft rubber balls (whether gas inflated or made of sponge rubber), used as play balls by children, are dutiable as "toys" under Tariff Item 624-a, and that Tariff Item 511 covers only balls used in regular sports, games or athletics. (In effect on and after the 13th October, 1931.)

Armco paved invert corrugated riveted iron or steel pipe, the invert portion of which is coated with bituminous material. Tariff Item 397-d.

Shade guides of artificial teeth, consisting of artificial teeth, not suitable for use in the mouth, mounted on a metal plate, used by dentists in selecting the shade or colour of teeth for mounting, are dutiable according to material—under Tariff Item 288 if the porcelain teeth on the shade guide represent the manufactured component of chief value.

"Jewell" instruments for testing radio sets, comprising set analyzers, radio service oscillators, out-put meters, tube sellers, tube checkers, service-bench test panels, volt-amp-watt meters, volt ohmeters and resistance meters. Tariff Item 445-k.

Slide fastener or bar slide, a slide fastener with gripping teeth on the reverse side. Tariff Item 451.

The publication entitled "International Musician," as listed in Appraisers' Bulletin No. 3738 Supplement No. 3, under Section (i) of Tariff Item 184-b, at the rate of two cents per copy, has been reclassified free of Customs duty under Tariff Item 184-c, and will be listed accordingly in the next bulletin issued relating to periodical publications.

RAPID GRAIN LOADING

One of the last vessels to arrive in Montreal harbour just before freeze-up last year was the ss. *Michael L. Embericos* chartered to load 270,000 bushels of wheat. The loading was accomplished in less than one day, the vessel departing for sea in the evening of the day it arrived.

FISH CULTURE

Canada has the distinction of having been the pioneer in North America in fish culture as a governmental enterprise. The first fry hatched from artificially fertilized eggs in Canada were produced in 1858, and fish culture was established as a Dominion Government service in 1867.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

New Form Suggested

An officer of the Walkerville staff writes as follows:—

Referring to the letter headed *New Form Suggested* in the *Letter Bag* department of the Review, September number, writter by G. H. Large of the Windsor staff respecting Form A-1½, may I point out that that used by the Canadian Pacific Railway is not a regulation form, and those used by the Canadian National Railway and the Wabash Railway are lined as Mr. Large suggests. The increasing practice of permitting the different railways to use various sizes of the same manifests is playing havoc with those files where neatness is considered, and causes annoyance to those whose duty it is to inspect them. I particularly have in mind in this connection Canadian Pacific Railway Form A-1½, Montreal pink tissue paper manifest, St. Armand Baggage Advice Note, and several others.

A Woman's Viewpoint

In the September number of the Review the *Here and There* column contained some quotations of a speech made by a Charlottetown man proposing a toast to *The Ladies* at a banquet in 1888. The *Editor* has received the following letter from a lady member of the staff of an Eastern Ontario port, under the nom de plume of *A Well Wisher*:—

As the *National Revenue Review* celebrates its fifth birthday I offer my sincere congratulations, and may I add " Many happy returns of the day."

The Review has proved interesting and beneficial to the members of the Department of National Revenue during the four years of its existence, but, as a member of the fair sex, I particularly wish to make special mention of the article appearing in the *Here and There* columns of the September issue.

In the past, woman has seldom figured in the pages of the Review, and I believe a word of appreciation would be in order as the article to which I refer warrants some recognition from those to whom it is directed.

First of all, as one of the women members of the Department of National Revenue, I wish to thank you for the interest shown on our behalf in publishing this tribute to woman. In 1931 the tribute of 1888 may seem " flowery " since woman has met man on equal basis, asserting her rights in many cases, all of which has seemed to detract from the idea expressed in the quotation.

However, the fact that woman has branched out, has become prominent in the business world, should lead to the tendency of greater respect. She should be the object of more admiration than in those days when woman's place was considered in the "household" only, and her real abilities not given a chance to present themselves to the outside world. Woman has lost no degree of that reverence which promotes happiness, as is in evidence in our daily lives; of that guiding light which is a stimulus to chivalry, as was shown in recent years of war, and she should still be considered as she was in 1888, "entitled to the crown, even though it be woven by angel hands and decked with jewels of heaven."

Editor's Note.—The columns of the Review are wide open to receive contributions from women members of the National Revenue service. In the past the *Editor* has used such articles submitted, and is always ready to receive suggestions which will make the Review more interesting and valuable to the women of the Department. In the October number a well-written article appeared under the name of Miss Violet Smith of the Income Tax Division, Halifax. More contributions are invited.

To Help the Needy

P. E. Garland, of the Customs-Excise staff, Montreal, writes:—Regarding the suggestion of an officer of a Customs-Excise Port in Saskatchewan, in the Letter Bag, October number, I agree with his idea of making a voluntary donation of a graduated amount of say one day's pay towards the relief of distress. Such amounts should be allotted to the districts where it is given.

The invitation should be put forward by the Department itself and I feel that a day's pay would be gladly given by the lowest to the highest paid officials. This is evidenced by the generous contributions by National Revenue officers to any worthy cause. I trust this suggestion will find favour.

* * THE QUESTION BOX * *

> Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) A vessel registered in Canada, with a Canadian crew, and trading between Canada and the United States, is laid up in winter quarters at the close of the season of navigation. Is the personal baggage of the master and crew subject to examination by Customs before the crew leaves the vessel for their homes?

(2) An officer at an outside port has a balance of 5½ days annual leave to which he is entitled. He begins to take them on Monday morning, and they would run until Saturday noon. Would he be allowed to take Saturday, which is a half-holiday, or would he be obliged to report for duty on that day, and take the half-day later?

(3) What Minister of Customs had the longest period of service, in that capacity, since Confederation?

The answers are:—

(1) A British registered vessel which has been operating internationally and which is now being laid up at winter quarters must surely have been examined and cleared at Customs when reporting inwards after last trip to foreign waters as required by the Act, which would involve inspection of baggage. If there are reasonable grounds to suspect that personal effects of officers or members of crew contain smuggled goods which escaped observation during examination at last report inwards, search may be conducted. See Customs Act, Section 143, 146, 153, 207, 208 and 212.

(2) While Saturday is a half-holiday each employee who works the required number of hours receives a full day's pay therefor, consequently leave of one-half day would not cover absence on a Saturday. The officer referred to in this question would either have to report for duty that day and take the half day later, or utilize one-half day's statutory leave and charge the other half day as leave without pay, provided, of course, approval was given for same.

(3) The late Hon. William Paterson, Minister of Customs in the government of Sir Wilfrid Laurier from July, 1897, to September, 1911.

These questions will be dealt with in the next number:—

(1) Has retiring leave been replaced by a gratuity on retirement? If so, is any employee reaching the retirement age entitled to such gratuity?

(2) What port issued the largest number of sixty-day touring permits to foreign automobiles in 1930? What was the number issued?

(3) Who was the Minister of Customs in the second administration, after Confederation, of Sir John A. Macdonald?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER-OCTOBER

ADDITIONS

Quebec

Paspebiac: H. D. L. McKenzie, Collector of Customs and Excise, Limited Service (Registrar of Shipping).

Sutton (Highwater): J. C. Belisle, Sub-Collector of Customs and Excise, Grade 2.

Preventive Service

P. O. Frejeau, Special Customs Excise Officer, Grade 2; C. R. McCallum, Special Customs Excise Excise Officer, Grade 1; Angus MacLean, Customs Excise Enforcement Officer; T. N. Symonds, Special Customs Excise Officer, Grade 1; Sidney Tutty, Customs Excise Enforcement Officer.

DEDUCTIONS

Nova Scotia

Annapolis Royal: T. M. Buckler, Collector of Customs and Excise, Limited Service (Registrar of Shipping) (superannuated).

Halifax: A. F. Caldwell, Customs Excise Supervising Officer (Superannuated); J. P. Fitzpatrick, Express and Postal Computing Clerk (Superannuated).

Yarmouth: A. D. Crosby, W. P. Doucette, C. H. Hopkins, Customs Excise Examiners.

Quebec

Granby: F. D. Quinn, Sub-Collector of Customs and Excise, Grade 2, Supernumerary (Deceased).

Quebec: L. O. Paquet, Customs Excise Clerk (Deceased).

St. Armand (Phillipsburg): Yvon Corriveau, Customs Excise Examiner, Limited Service Outport.

St. Johns (Lacolle): N. A. Regnier, Customs Excise Examiner.

Ontario

Bridgeburg: A. L. Armstrong, W. H. Bogardis, F. W. Bridge, C. H. Brown, W. J. Fraser, Customs Excise Examiners.

Fort William (Pigeon River): R. H. Huntingdon, Customs Excise Examiner.

Gananoque: J. E. Dowsley, Customs Excise Examiner (Resigned).

(King's Dock): R. J. Mitchell, Customs Excise Enforcement Officer.

(Lansdowne): E. E. Running, Customs Excise Enforcement Officer.

Kingston: W. G. S. Agassiz, Customs Excise Examiner.

London: Geo. Tyler, Customs Appraiser (Divisional), (Superannuated).

Niagara Falls: A. W. Bench, J. S. Green, S. R. Hook, R. W. MacDonald, P. H. Shriner, Customs Excise Examiners.

Orillia (Bala): S. M. Jackson, Customs Excise Enforcement Officer.

(Gravenhurst): J. A. Braida, Customs Excise Enforcement Officer.

(Huntsville): W. C. Moir, Customs Excise Enforcement Officer.

Port Arthur: Mowat Whaley, Customs Excise Examiner.

St. Thomas (Port Stanley): S. J. Scott, Customs Excise Examiner, Grade 1 Outport.

Sarnia: H. de B. Randolph, Customs Excise Examiner.

Toronto: Robert Ferguson, Principal Customs Record Clerk (Superannuated).

Wallaceburg (Walpole Island): A. Millward, Customs Excise Enforcement Officer.

Manitoba

Emerson: Victor Moore, Customs Excise Examiner.

Alberta

Calgary (Banff): F. J. Guerard, Customs Excise Examiner, Limited Service Outport.

Lethbridge (Carway): Wm. Reid, Customs Excise Enforcement Officer.

British Columbia

Vancouver: J. F. Miller, Senior Customs Excise Examiner (Superannuated).

Preventive Service

Allan James, Special Customs Excise Officer, Grade 1; A. D. MacDonald, A. L. Peterson, Customs Excise Enforcement Officers.

Administrative

Miss M. M. Cardiff, Clerk, Grade 3 (Resigned); A. G. Heughan, Clerk, Grade 4 (Superannuated); M. G. McLeod, Investigator of Drawback Claims (Superannuated); Miss G. M. Sibley, Principal Clerk (Resigned).

PROMOTIONS

NOVA SCOTIA

ANNAPOLIS ROYAL: J. A. Ruffee, from Customs Excise Examiner, Limited Service, to Collector of Customs and Excise, Limited Service.

PRINCE EDWARD ISLAND

CHARLOTTETOWN: J. A. Fraser, from Customs Excise Cashier to Senior Customs Excise Clerk.

NEW BRUNSWICK

SAINT JOHN: R. I. Cunningham, from Customs Express and Postal Cashier to Senior Customs Excise Clerk.

QUEBEC

MONTREAL: John Hough, from Computing Clerk to Chief Customs Excise Clerk, Grade 8.

ONTARIO

HAMILTON: C. W. Dodman, from Customs Excise Clerk to Express and Postal Computing Clerk; F. M. Mingay, from Customs Excise Clerk to Customs Excise Cashier; W. E. Ryerson, from Customs Excise Clerk to Express and Postal Computing Clerk; Herbert Walker, from Customs Excise Clerk to Customs Warehouse Keeper.

LONDON: H. W. Wooster, from Customs Excise Account Clerk, Grade 5 to Chief Customs Excise Clerk, Grade 5.

TORONTO: E. Brogden, from Watchman to Customs Truckman; H. J. Hassett, from Cashier and Computing Clerk to Assistant Customs Appraiser; B. Yurtis, from Office Boy to Customs Truckman.

WINDSOR-WALKERVILLE: H. W. Knight, from Customs Excise Examiner to Cashier and Computing Clerk.

SASKATCHEWAN

MOOSE JAW: John A. Dickson, from Customs Excise Examiner to Express and Postal Computing Clerk.

ALBERTA

CALGARY (Drumheller): Alex. McAskill, from Customs Excise Examiner, Grade 1 to Sub-Collector of Customs and Excise, Grade 1.

TRANSFER

J. C. Belisle, from Special Exciseman, Grade 1, Sherbrooke, P.Q., to Sub-Collector of Customs and Excise, Grade 2, Highwater, P.Q.

PROMOTION AND TRANSFER

C. V. Amiro, from Sub-Collector of Customs and Excise, Limited Service, Lower East Pubnico, N.S., to Customs Excise Examiner, Yarmouth, N.S.

SPECIAL EXCISE TAX

Collectors are advised that by Order in Council dated the 20th October, 1931, it is ordered that boards, planks and deals of fir, spruce, pine, hemlock or larch, in the rough, or not further manufactured than planed or dressed on one side, when imported from a country which country admits free of duty similar lumber imported from Canada, shall be exempt from payment of the tax of one per cent on the duty paid value of such goods when imported, imposed by Section 88 of the Special War Revenue Act as enacted by Chap. 54 of the Statutes of 1931.

This order is effective from and after 20th October, 1931, and applies to importations from the United States of America of boards, planks and deals of the kinds referred to in the Order quoted above, since that country admits free of duty similar lumber imported from Canada.

AUTOMOBILE PRODUCTION

Canadian automobile production increased in August to 4,544 cars, a gain of 7 per cent over the 4.220 cars turned out in July, which was the low month of the year to date. August was the first month in four to show an increase over the next preceding month according to official reports. The output was, however, less than half that for the corresponding month of 1930 when 9,792 cars were manufactured. Based on long-term trend 1919 to 1928 inclusive, production advanced two points to 27 per cent of normal.

Production for eight months of 1931 totalled 74,849 cars against 130,665 in the corresponding period of 1930. Customs records for the period from the beginning of the year to the end of August show imports of 8,209 cars and exports of 12,257 cars, these figures comparing with 19,156 and 31,390 for imports and exports respectively in the same period of 1930.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	12,470,418 14	9,165,645 85		
Less refunds and Drawbacks	1,840,162 13	1,034,378 98		
Net	10,630,256 01	8,131,266 87	2,498,989 14	
Excise Taxes	3,420,534 40	6,316,994 74		
Less Refunds and Drawbacks	47,881 54	62,312 05		
Net	3,372,652 86	6,254,682 69	....	2,882,029 83
Excise Duties	5,083,096 81	4,133,681 39		
Less Refunds and Drawbacks	75,031 72	44,946 21		
Net	5,008,065 09	4,088,735 18	919,329 91	....
Sundry Collections	125,990 98	72,839 63		
Less Refunds and Drawbacks	19 40	3 47		
Net	125,971 58	72,836 16	53,135 42	....
Net Totals	19,136,945 54	18,547,520 90	3,471,454 47	2,882,029 83
Net Decrease	....	....	589,424 64	....

TOTALS FOR SEVEN MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	93,803,885 49	70,926,795 96		
Less Refunds and Drawbacks	10,780,749 71	6,354,862 37		
Net	83,023,135 78	64,571,933 59	18,451,202 19	....
Excise Taxes	24,437,461 07	30,349,290 74		
Less Refunds and Drawbacks	414,512 24	319,975 49		
Net	24,022,948 83	30,029,315 25	....	6,006,366 42
Excise Duties	37,861,464 06	30,814,295 77		
Less Refunds and Drawbacks	505,626 48	458,519 26		
Net	37,355,837 58	30,355,776 51	7,000,061 07	....
Sundry Collections	777,625 97	575,448 38		
Less Refunds and Drawbacks	1,209 81	684 26		
Net	776,416 16	574,764 12	201,652 04	....
Net Totals	145,178,338 35	125,531,789 47	25,652,915 30	6,006,366 42
Net Decrease	....	....	19,646,548 88	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1930 AND OCTOBER 1931

—	October, 1930	October, 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	754,037 40	825,443 97	....	71,406 57

TOTALS FOR SEVEN MONTHS

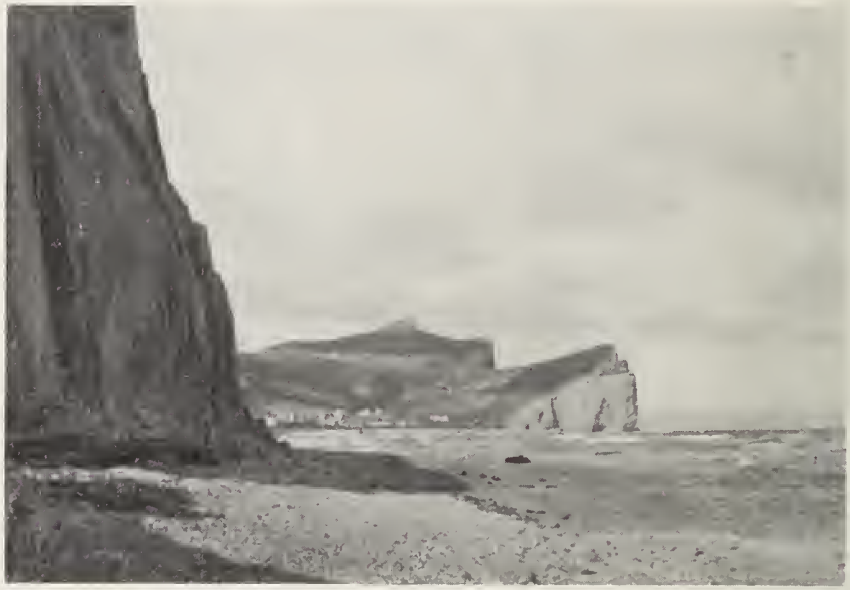
—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	66,134,342 75	50,546,512 06	15,587,830 69	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1930 AND 1931

—	October, 1930		October, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	82,781,428	....	55,537,917
Total Exports (Foreign Produce)	....	1,516,504	....	996,082
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	29,784,275	22,911,006	18,925,303	10,770,981
Wheat flour ... Brls.	813,691	3,659,857	558,459	1,887,685
Fish ... Cwt.	389,868	3,013,046	405,423	2,236,147
Furs ... $	....	334,777	....	577,386
Meats ... Cwt.	19,124	401,409	35,460	573,351
Cheese ... Cwt.	165,683	2,661,975	219,453	2,773,965
Planks and boards ... M ft.	121,773	2,894,045	81,256	1,625,889
Wood pulp ... Cwt.	1,283,685	3,156,844	1,140,403	2,644,278
Newsprint ... Cwt.	4.015,511	11,445,421	3,420,612	8,711,521
Automobiles and parts ... $	....	1,347,831	....	278,975
Copper, unmanufactured ... Cwt.	178,612	1,923,390	123,332	876,403
Nickel, unmanufactured ... Cwt.	65.752	1,602,043	30,641	708,531
Imports entered for Consumption—Free goods	....	30.270,087	....	15,139,200
Imports entered for Consumption—Dutiable goods	....	48,088,264	....	30,801,674
Total Imports entered for Consumption	....	78,358,351	....	45,940,874

—	Seven months ended October, 1930		Seven months ended October, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	516,233,366	....	351,054,815
Total Exports (Foreign Produce)	....	11,281,357	....	6,761,854
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	130,993,694	121,838,070	112,160,552	66,587,536
Wheat flour ... Brls.	4,456,441	21,819,471	3,401,845	11,872,428
Fish ... Cwt.	1,720.774	16,909,382	1,723,463	14,819,890
Furs ... $	....	7,188,054	....	5,704,698
Meats ... Cwt.	191,559	4,275,007	124,304	2,285,249
Cheese ... Cwt.	591.735	9,644,815	681,591	8,499,597
Planks and boards ... M ft.	887,632	22,278,766	589,005	12,560,059
Wood pulp ... Cwt.	8,196,787	21,088,949	7,029,444	16,791,029
Newsprint ... Cwt.	26,882,733	77,218,585	23,542,242	62,204,005
Automobiles and parts ... $	....	11,555,266	....	3,201,011
Copper, unmanufactured ... Cwt.	1,262,189	15,383,043	468,388	3,667,132
Nickel unmanufactured ... Cwt.	498,555	11,110,450	363,517	7,938,617
Imports entered for Consumption—Free goods	....	217,395,376	....	120,907,747
Imports entered for Consumption—Dutiable goods	....	375,811,042	....	243,254,854
Total Imports entered for Consumption	....	593,206,418	....	364,162,601

THE CLIFFS AT PERCÉ



THE Gaspé peninsula attracts thousands of tourists yearly, the opening of new and good roads having made this picturesque region more accessible for motor travel. This photograph of the cliffs at Percé is characteristic of the majestic scenery of the Gulf of St. Lawrence.

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The National Revenue Review

Let me, through the Review, most heartily wish every co-worker in the Department of National Revenue a Merry Christmas and many Happy and Prosperous Years ahead.

E. B. Ryckman

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December, 1931

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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The Season's Greetings

SWIFT, speedy *Time,* which flies on restless pinions, brings once more to us the Christmas season, bearing in its train many memories, grave and gay. In each Christmas number of the Review the executive heads of the Department of National Revenue have sent their greetings to the staff, and so once again Mr. Breadner, Commissioner of Customs; Mr. Taylor, Commissioner of Excise; Mr. Walters, Commissioner of Income Tax; Mr. Blair, Assistant Commissioner of Customs; Mr. Elliott, Assistant Commissioner of Income Tax, and Mr. Ide, General Executive Assistant, convey, through this friendly medium, their hearty wishes to officers of National Revenue from coast to coast for continued happiness and prosperity. The closing year has been a troubled one, but we in Canada, as a nation and individually, have fared better than residents of many other countries. From a Departmental point of view the year has been marked by a continuance of the spirit of co-operation, and the desire of the staff to perform its various public duties and tasks efficiently and courteously. That is, of course, as it should be. The Review in the coming year will continue to be a friendly and companionable link between headquarters and the staff throughout the Dominion, and, in addition, will keep the press and public properly informed concerning the wide range of Departmental activities. As little, ambitious *1932* treads impatiently on the tottering heels of *1931* in its efforts to get by and jump to the centre of the stage of *Time,* the *Editor* once more extends to all the season's greetings, coupled with the suggestion that the things in life which cause us the most worry, seldom happen. And that is something to be thankful for.

Christmas Observances of Auld Lang Syne

THE Christmas season with its cheery gift giving, the laughter of happy children, its family reunions and gaily-decorated trees, its holly and mistletoe, Santa Claus and his eight reindeer, and the big, hospitable fire, holds a cherished place in everyone's heart. The *Editor* contributes this seasonable story of Christmas observances and festivities down through the ages for the entertainment of readers of the REVIEW. In no country were these festivities more wholeheartedly enjoyed than in mediaeval England. With the lighting of the Yule Log on Christmas Eve celebrations reached their height, but they did not begin then, for the Lord of *Misrule,* who was appointed to superintend the revels, began his reign on All-Hallow eve and continued in authority until Candlemas day, February 2. In Scotland a similar functionary was appointed, called the *Abbot of Unreason.* This latter observance, however, was prohibited by Act of Parliament in 1555.

Favourite pastimes of a typical old English Christmas included gaming, conjuring, dipping for nuts and apples, dancing, fool plough, hot cockles, blind-man's buff, etc. The most popular dishes for breakfast and supper at this season consisted of a boar's head with an apple or orange in its mouth, and set off with rosemary, plum-pudding and mince pies. A fairly substantial breakfast that. In some European countries Christmas was celebrated in a purely religious manner. New Year's Day, however, was the occasion for high revelry, in addition to certain religious observances. In old French Canada a number of interesting New Year's customs were observed in the beginning of the nineteenth century that have since been discontinued. One such celebration was called the *Guignolêe* and took place on New Year's eve. Shortly after daybreak young men made the round of the houses to receive gifts. Most of the townspeople were prepared for these callers, and had tables piled high with *crockignolls* to be served out. To provide against the possibility of the good people of the town being asleep at that unseemly hour the young visitors carried long guns which they discharged in the street before ringing the door-bell. A peaceful time was had, apparently, by one and all.

Another New Year's custom strictly observed in Canada in those old days, and continued in many districts to the present time, was for the gentlemen to pay calls on all friends and acquaintances, wishing them the compliments of the season and a happy New Year, and incidentally consuming large quantities of cake and wine. Visiting continued for three days. In describing these customs *Lambert* in his *Travels,* written about 1806, says:—

> It was formerly the practice on these occasions for the gentlemen, when paying their respects to the ladies, to salute them with a chaste kiss. The French ladies presented their cheek to the gentlemen, but the British ladies were saluted on the lips. This fashion prevailed until within these few years when it was most likely dropped on account of the visitors being so numerous.

The giving of *La Bénédiction Paternelle* was a venerated old custom. A typical scene as it occurred many years ago is preserved for us to-day as follows:—

> At early morning our mother woke us up, attired us in our Sunday's best suits, and gathered us all together, with the house servants, in the parlor. She then thrust open the bedroom door of our father who, from his couch, invoked a blessing on all of us, ranged kneeling round him, whilst emotion used to bring tears to the eyes of our dear mother. Our father, in an impressive manner, accompanied his blessing with a few words, raising his hands heavenward. Of course the crowning part of the ceremony was the distribution of the New Year's gifts which he kept concealed behind him.

The happiest event of the first week in January, when a family reunion took place in the evening at *Epiphany,* was known as *Tirer le Gateau.* Amongst other ceremonies the most important was to draw the pea and bean out of the large *Jour des Rois* cake.

And so many good old customs change or die out, yet others arise to take their place, and to enrich our Christmas and New Years of to-day with a glory all their own. The laughter of long vanished lips echoes in our ears, and the patter of little feet, forever stilled, is heard again.

Sweet dreamland faces, passing to and fro
Bring back to memory days of long ago.

Santa Claus and His Toys

WHERE do the toys come from which are in the pack of jolly old *Santa Claus* as he climbs down the chimneys to delight the little hearts, and bring Yuletide joy, to good Canadian children?

The toys are not all made at home, although many are, and Canada even exported to other countries, chiefly to the United States, New Zealand and Newfoundland, toys and other fancy goods valued at $28,342 during the last fiscal year.

Many of the toys enjoyed by children of this country are purchased abroad. During the fiscal year ended March 31, 1931, Canada imported toys, including dolls, to the value of $1,974,434. Of this total those imported from the United States were valued at $830,634; from Germany $637,179; from the United Kingdom $241,415; from Japan $192,679; from France $28,544; from Czecho-Slovakia $17,374.

The origin of toys is lost in the mists of antiquity. Probably the children of Adam and Eve improvised the first dolls, clothing them in the simple fashion of the day. One of the oldest actual relics of childhood days, however, is a tiny clay horse made by a potter in *Ur of the Chaldees* to delight the heart of some small Methuselah. Many toy relics have been preserved from ancient Egypt consisting chiefly of dolls made of wood, stone, earthenware and metal. In the British Museum on his last visit there the *Editor* saw a wooden Egyptian doll with mud beads representing hair, also a number of other Egyptian toys including a wooden calf, a porcelain elephant, and leather and papyrus balls stuffed with hair or straw. In the Museum at Berlin there is a small limestone lion fashioned much like a toy of to-day, but which was the property of a child of Persia about 1100 B.C. Greek and Roman children played with go-carts, building blocks, balls, tops, rattles, dolls and many kinds of games. One of the most popular toys with the children of the middle ages, however, was the tin soldier, and next in popular esteem came the puppets. These puppets originated with the Greeks, and were taken to France in the reign of Charles IX by an Italian named *Marion*. In the sixteenth century the puppets blossomed out into the famous Punch and Judy shows, and to-day they are represented by the beautiful marionettes.

Little Messengers of Good Will

THAT cheery little messenger of good-will, the Christmas greeting card, will soon again be decorating the mantel-piece and overflowing to the table and bookshelf. And who is not taken by agreeable surprise each year by the novelty and gaiety of these welcome tokens of friendship? Christmas and New Year's customs and observances date from antiquity, but the use of cards with which to convey the season's greetings is of comparatively recent origin. In 1851, Henry Cole, an Englishman, conceived the idea of sending greetings to his friends that Christmas on small decorated cards, and he commissioned the celebrated English painter, John Callcott Horsley, to design a card for him. That first Christmas card of eighty years ago was elaborate compared with the more simple cards of to-day. It is described as decorated " with a trellis of rustic work in the rather rococco style, with a division in the centre, and two side panels, the outer panels representing two acts of charity, ' feeding the hungry ' and ' clothing the poor '; while the centre panel depicted a gay family party, including three generations, presumably celebrating after having done their appointed charitable acts." This card was lithographed and a thousand copies struck off. What the immediate reaction was to this new idea is not revealed. It took some years, however, for the idea to become popular, but by 1867 artists were designing Christmas cards as a commercial undertaking. In that year, also, Marcus Ward & Co. was "commissioning the original designs of artists to grace the bearers of Christmas cheer." And these artists were some of the most eminent of the day. In advertising their cards one firm referred to the " art of illuminating for addresses of congratulation." It also advised the public that " the art of illumination affords a happy, graceful means of conveying their feelings, without burdening the recipient with valuable gifts."

Christmas cards were introduced into this country and the United States in 1875. They were quaint, flamboyantly designed affairs of stiff, gilt-edged Bristol board, and expressed some austere sentiment such as " Affectionate greetings for friend Caroline," or " Happy Christmas to the trio in Main Street." A popular design in those days consisted of a very fat bee, done in black and gold, plundering June roses. These decorative enormities were followed some years later by reproductions of old French prints, and also by elegantly glazed cards, silk tasseled and intensely formal of sentiment. These cards were not posted but were dispatched by courier to one's friends the evening before Christmas.

Fashions change, however, in greetings as well as in clothes, and so we have the cards of to-day, hand-made perhaps, and inscribed with a line or two from Stevenson, or a colourful print depicting a festive scene around the blazing log, appealing, informal and always friendly.

Not Oil but Alcohol

PREVENTIVE Service officers recently discovered that innocent looking shipments of lubricating oil arriving in Montreal upon examination prove to possess in addition to qualities of lubrication, the power of stimulation. A freight car containing thirty-one drums of alleged fuel oil was found to have only twenty drums of fuel oil and the balance of eleven drums contained alcohol. The shipment was, of course, seized, also the truck used in conveying the eleven drums of alcohol. A few days later another similar shipment arrived, consisting of eighty drums. Examination disclosed that twenty drums contained white oil, and sixty drums contained alcohol. This latter shipment was also seized, and officers now are continuing an investigation to ascertain the extent of the operations of those concerned. In these times names are often deceptive, and all is not oil that lubricates.

Excise Duty Receipts

EXCISE duty revenue totalling $58,615,069, collected by the Department of National Revenue in the fiscal year ended March 31, 1931, was derived principally from duties on tobacco, which amounted to $41,701,767. Duties on spirits amounted to $11,821,701, and on malt to $4,140,360.

Cost of Collection Low

THE Department of National Revenue continues to collect the major part of Canada's revenue at low percentage cost. In the fiscal year ended March 31, 1931, percentage expense of collection of Customs-Excise revenue was 4·45. This shows a slight increase compared with collection expenses for the previous year, which stood at 3·30 per cent. The lowest cost of collection since Confederation occurred in the years 1920 and 1924, when the percentage in each case was 2·49. The highest percentage cost occurred in 1869 when Customs collection expenses reached 7·09 per cent. The average percentage cost of collection since 1867 stands at 3·86.

The Voice of Conscience

THE stirrings of conscience continue to bring belated contributions to the coffers of National Revenue. The following note with enclosure, the envelope of which was postmarked at Regina, Saskatchewan, was received recently by the Collector:—

> Please find enclosed ten dollars for presents brought into Canada for family, and not declared.

Duty Collections on Baggage Increased

A SUBSTANTIAL increase in duty collections on baggage in the six months period from April 1 to September 30, 1931, over collections received in the corresponding period of last year, is shown in a detailed statement covering the activities of the Montreal Wharf Baggage Staff, furnished the REVIEW recently. In the above mentioned period collections totalled $22,534. In the corresponding period of 1930 collections totalled $19,228. This increase, amounting to $3,305, occurred in the face of a marked decline in the number of passengers and the pieces of baggage received and examined. Further statistics covering the six months from April 1 to September 30, 1931, are as follows:—

Vessels, 152; passengers, 23,851; baggage received, 62,518; baggage examined, 59,235; baggage in bond, 3,283.

Corporation Income Tax Rate Increased

THE following explanatory note deals with the increase in the corporation rate of Income Tax for the year 1930, payable in 1931. The rate was changed at the last session of Parliament from eight per cent to ten per cent, but the additional two per cent may be paid up to and including the 31st December, 1931, without interest, and if not paid on or before that date, interest will be collected.

On the 3rd August, 1931, the Income War Tax Act was amended by increasing the corporation tax in respect of the income of 1930 and subsequent years as follows:—

> Rate of tax applicable to corporations and joint stock companies—
> On the amount in excess of $2,000—ten per centum.

The former rate was 8 per cent, the increase in tax 2 per cent. Practically all corporations filed their 1930 Income Tax Returns on or before the 30th April, 1931, and paid tax at the rate of 8 per cent. The additional tax of 2 per cent may be paid on or before the 31st December, 1931, without interest. If paid thereafter additional tax must be paid together with interest from the 1st January, 1932, to date of payment, the interest to be calculated at the rate of 6 per cent per annum.

As to payment of the increased 2 per cent tax the interest provisions of the amending Act, namely Section 3 of Chapter 35 of the Statutes of 1931, provide as follows:—

> In respect of the income of the 1930 taxation period only, taxes exigible by reason of the increase in the tax rate provided by section one hereof, whether assessed or not, may be paid without interest on or before the thirty-first day of December, 1931, and thereafter must be paid together with interest therefrom at the rate of six per centum per annum. Provided, however, in respect of assessments issued on or prior to the thirty-first day of December, 1931, should the taxpayer fail to pay such tax within one month from the thirty-first day of December, 1931, or in respect of assessments issued after the thirty-first day of December, 1931, should the taxpayer fail to pay within one month from the issue thereof, there shall be paid in addition to the six per centum herein provided, additional interest at the rate of four per centum per annum from the expiration of such month to the date of payment. In all other respects taxes and companies liable therefor shall be subject to all the provisions of the said Act.

For Information of All Concerned

COLLECTORS of National Revenue (Customs Division) were advised by official memorandum on November 20, 1931, as follows:—

Instances having come to the attention of the Department of misunderstanding and consequent misapplication of the provisions of the recent Orders in Council respecting the value for Customs purposes of sterling currency in connection with importations from Great Britain, the following interpretation is given for the information of all concerned.

The requirement of Orders in Council Memos 457 and 465 that the home consumption value on date of shipment is to be converted to Canadian currency at $4.86⅔ for regular duty purposes requires no explanation.

For special duty purposes the home market value on date of shipment, or upon date of order where there has been an advance between the dates of order and shipment, requires to be converted at $4.40 as the basis for determining the dumping duty, if any, payable. (Memo. 465.)

Where the selling price is in sterling and the amount to be paid in Canadian currency is undetermined and unknown at time of entry, payment not having been made or exchange purchased, the amount of the selling price in sterling is to be converted to Canadian currency at the average exchange rate declared by the Department and furnished to you as applying to the specified period. The special duty payable will be the difference in Canadian currency between the amount so arrived at and the home market value converted at $4.40.

Where the selling price is in sterling but the amount paid in Canadian currency has been determined and is known at time of entry, or where the selling price is in Canadian dollars, the special duty payable is the difference between the home market value converted at $4.40 and the actual price in Canadian currency.

The impression that the special duty payable is the difference between the selling price converted at $4.40 and at the average value declared by the Department, is not correct in that there may be difference between the home market value in sterling and the selling price in that currency which would, in ordinary circumstances apart from exchange, render importations subject to special duty.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the eight months of the fiscal year November, 1930 and November 1931. Decreases are marked*.

Districts	1930–31	1931–32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	38,499 33	31,792 81	* 6,706 52
Halifax........	615,207 16	700,380 38	85,173 22
Saint John.....	533,685 05	467,718 33	* 65,966 72
Quebec........	1,086,872 31	877,575 62	* 209,296 69
Montreal......	21,060,457 84	16,938,901 26	* 4,121,556 58
Ottawa........	2,595,939 88	2,386,183 95	* 209,755 93
Kingston......	164,023 43	129,452 93	* 34,570 50
Belleville......	515,979 59	266,580 12	* 249,399 47
Toronto.......	18,297,640 02	14,617,297 94	* 3,680,342 08
Hamilton......	5,571,521 58	4,116,236 20	* 1,455,285 38
London........	6,206,214 96	4,242,059 43	* 1,964,155 53
Ft. William....	301,114 70	160,739 62	* 140,375 08
Winnipeg......	3,414,422 08	1,896,927 11	* 1,517,494 97
Regina........	583,428 80	143,271 08	* 440,157 72
Saskatoon..... }	224,797 43	171,638 98	* 115,020 63
Prince Albert.. }	61,862 18		
Calgary.......	1,715,139 10	1,129,902 37	* 585,236 73
Edmonton.....	466,831 82	363,622 78	* 103,209 04
Vancouver.....	4,746,746 49	3,537,659 89	* 1,209,086 60
Yukon.........	20,302 31	9,105 79	* 11,196 52
Head Office...	8,245 21	5,174 05	* 3,071 16
Total......	68,228,931 27	52,192,220 64	*16,036,710 63

CHANGES IN PORTS

The following changes in the list of ports, outports and Preventive stations, are effective on and after 1st of December, 1931:—

Sambro, N.S., a Preventive station under the survey of the port of Halifax, N.S., closed.

Tusket, N.S., an outport and warehousing port under the survey of the port of Yarmouth, N.S., closed.

Lower East Pubnico, N.S., an outport under the survey of the port of Yarmouth, N.S., closed.

* * HERE AND THERE * *

Merry Christmas and a Happy New Year.

New Year's resolutions come to most of us but they should be labelled *fragile, handle with care.*

Those members of the Service who from time to time write examinations will be interested in the following *schoolboy howlers* which came to the attention of the *Editor* recently:—

Acrimony, sometimes called holy, is another name for marriage.

What are *rabies,* and what would you do for them? Rabies are Jewish priests. I should do nothing for them.

A *momentum* is what you give a person when they are leaving.

Contralto is a low sort of music that only ladies sing.

In Christianity a man can only have one wife. This is called *monotony.*

Henry Wadsworth Longfellow was born in Portland, Maine, while his parents were travelling on the continent. He made many fast friends; among the fastest were Alice and Phoebe Cary.

Launcelot arrived at a castle, where he asked if he could be put up with for the night.

The government of England is a *limited mockery.*

The letters *M.D.* signify "mentally deficient."

The *Mediterranean* and the *Red Sea* are connected by the sewage canal.

Climate lasts all the time, but weather only for a few days.

Chivalry is the attitude of a man toward a strange woman.

Appendicitis is caused by information in the appendix.

In 1470 *Elizabeth* had an indisposition from the Pope.

A monologue is a conversation between two people, such as husband and wife.

Science is material. Religion is immaterial.

Gravity was discovered by *Isaac Walton.* It is chiefly noticeable in the autumn, when the apples are falling off the trees.

To those who love their Canada—and where is there to be found a Canadian who does not love her—this extract from *Saguenay* by Blodwen Davies will be of interest:—

If there is a river anywhere haunted by old ships and old adventurers, surely it must be the St. Lawrence. I am quite sure that there are still summer nights when ears delicately attuned to the things of long ago can hear the sweep and splash of Viking oars, or late sunsets when they catch the rustle of Basque sails, lowering for the night. There is no doubt whatever that there are still echoes of the old songs of Normandy and Brittany as they were sung from sea-washed decks, and even lusty tunes that came from Devon with Saunders' sea dogs. . . .

Of all Canada, the lands lying on the shores of the St. Lawrence are the most characteristic. Nowhere in the world can these river-born towns and cities be duplicated, for they are the essence of the spirit of this great river.

The river has a personality and it has impressed itself upon the people. The valley has been the cradle of the Canadian people, a kind nesting place for those who, in pioneer days, had the courage to cross the sea to new and untried lands, or those who sacrificed everything but their loyalty in the revolution of the American colonies and trekked north to live under the flag to which they had been born. More than a dozen generations have used the broad river as a highway to adventure, and from the metropolis to the tiniest hamlet that clusters in the fold of a hill, each and all have taken on something of their character from the river.

HOW PUBLIC IS SERVED AT CHRISTMAS SEASON

Prompt Service at Customs Postal and Express Branches

OFFICERS employed at Customs Postal branches and Express branches throughout the Dominion are constantly engaged during the Christmas and New Year season in dealing with the flood of packages from various parts of the world which sweeps in upon them. One of the essential rules of the Department is that prompt and courteous treatment and service must be accorded the public at all times. In past years a high standard of courteous service has been given at the various Customs ports, and there is every indication that this will be maintained this holiday season. The *Editor* has obtained from Collectors at some of the larger ports, where the tide of parcels sweeps in, a brief summary of the arrangements made to serve the public.

AT HALIFAX

During the Christmas and New Year's rush in the Customs Postal Branch and Customs Express Branch at this port, provision is made to expedite the work by having sufficient staff to handle the goods immediately on arrival.

The Customs Postal Branch office is located in the Post Office building, where a staff consisting of Senior Clerk in charge of five assistants takes possession of packages from foreign countries, when elimination takes place, and packages found to be dutiable are entered in record books, and cards immediately forwarded to addressees. With the exception of Sundays and legal holidays the staff will be on duty, and the office open for business from 9 a.m. to 6 p.m. from December 15 to January 2 inclusive, if required, to ensure the speedy delivery of parcels.

The Express Branch, located on Hollis street, a block away from the Customs House, is in charge of a Senior Clerk with four regular assistants, and will give special attention to the quick handling of Christmas presents. The staff there will be increased if required.

AT SAINT JOHN, N.B.

It is anticipated that the volume of business to be handled at the Postal Parcels Branch at Saint John during the Christmas season will be heavy, as in previous years. In order to permit the prompt handling of mail parcels, arrangements will be the same as last year, in that the regular staff of one Senior Clerk, one Cashier, three computing Clerks and four Customs-Excise Clerks will be increased as needed. This port daily receives a through car of mail from the State of Maine, besides the regular two mails arriving daily, as well as the British and foreign mail.

During the days when the pressure of work is heaviest, the office is kept open in the evenings so that the public may get prompt service. In the past this has been greatly appreciated. As many people at the Christmas season send valuable gifts, each parcel must be carefully scrutinized for dutiable goods.

The Customs Express Branch at Saint John, where all goods are received under manifest from different points, is taxed to capacity at the Christmas and New Year season, and the regular staff of one Senior Clerk, one Cashier, three Computing Clerks and three Customs-Excise clerks is increased for the holiday period. As both the Canadian Pacific and Canadian National Express Companies make two daily deliveries of goods from this branch, no delay is caused the importer in the delivery of his parcel.

AT MONTREAL

At the Customs Postal Branch, Montreal, the staff will be increased by approximately fifty per cent, drawn from other branches, to handle the Christmas and New Year's business, G. Gauthier, Superintendent of the Branch, informs the REVIEW. Extra officers will be placed wherever necessary to prevent possibility of congestion. The sorting room staff will be increased to ten, while two officers will be employed exclusively checking and placing mails. In the United States and Registered section of the branch, fourteen officers will be employed at the counter passing entries, with an Assistant Appraiser to check values. The general public will be served by sixteen officers, assisted by five juniors, who will bring the packages to them. Two Assistant Appraisers and two Cashiers will also be required in this section.

In the overseas section of the branch, four officers will be employed passing entries for the merchants and brokers, while eight officers, besides two Assistant Appraisers and one Cashier, will attend to the general public.

Another provision, greatly appreciated by the public in previous years, is the stationing of a uniformed officer in the corridor to give information in English or French to anyone requiring it, and incidentally to control the crowds at the wickets.

With these provisions it is expected that the business of the Postal Branch will continue to be carried on smoothly and expeditiously throughout the holiday season.

AT TORONTO

Preparations have been made for handling the usual Christmas and New Year's rush at the Customs Postal Branch, Toronto, and, as in former years, each day's mails will be dealt with on the day of arrival. Eight or ten clerks will be drawn from other branches to assist in the Postal Branch for a period of one month. Four additional truckmen also will be employed. With the extra help available, together with the loyal co-operation of the staff, no delay is expected in handling the large number of packages and the work will be carried to a successful conclusion each day, as in past years. S. Taylor is Superintendent, Customs Postal Branch, Toronto.

At the Express Branch additional help will be assigned as required.

AT WINNIPEG

Beginning December 15, as in previous years, officers of the Customs Postal Branch, Winnipeg, will report for duty at 7 a.m. to examine and release duty free parcels, in order to relieve the Christmas congestion at the main Post Office. On the arrival of British and foreign Christmas mails, officers will be on hand at the C.P.R. station to sort the parcels, separating the non-dutiable from the dutiable. The duty free parcels are then turned over to the Post Office staff to be forwarded to points in the four western provinces.

All parcels subject to duty are entered on E-19 sheets and advice cards are sent out. The addressee presents the card to the Computing Clerk at the wicket, and the contents of the package are then examined and duty, if any, computed.

On and from December 15 until January 3, the Branch will remain open for the transaction of business until 6 p.m. each day.

No increase in staff is made at the Customs Express Branch at Winnipeg during the Christmas and New Year's season. The big rush of business, however, is handled efficiently. To this end special arrangements are made with the Express Company whereby, immediately on the arrival of a parcel, advice notice is mailed to the addressee, who is also, whenever possible, communicated with by telephone. Goods are then cleared through Customs promptly. While the Christmas rush is on the Express Company makes four deliveries a day instead of the usual two. Experience in previous years has shown that these arrangements, together with the active co-operation of every officer in the Express Branch, insure the working of the branch with the maximum of efficiency.

AT REGINA

Arrangements for the handling of Christmas business at the Postal Parcels Branch at the port of Regina, Saskatchewan, will again be similar to those put into effect a year ago. With the additions to the Post Office building now fully completed, giving greater working facilities to the Customs officers assigned to mail work, the elimination of mail matter during the Christmas rush will be greatly expedited.

Postal Station *A* is now located in large and well ventilated quarters in the new Union Station, now in the last stages of completion. Ample provision has here been made for the expeditious handling of all mail matter, and Customs officers will meet all trains and eliminate packages for points west. The mail counter in the Long Room will be open to the public daily, including Saturdays, until 6 p.m., commencing December 15 and continuing until January 2, both days inclusive.

The public building at Regina, Saskatchewan, in which the Post Office and Customs offices are situated

The expectations are that the *In Bond* mail this year will be as heavy as last. The Postal staff will be augmented if necessary, during the Christmas rush period.

The Customs Express Branch at Regina is centrally located, being on the ground floor of the old Dominion Lands office building.

All shipments *In Bond* by Express for both Small Collections and Long Room entries are handled with dispatch; the latter being sent to the Examining Warehouse (located on the floor above in the same building), where the goods are examined, after which the shipments are returned to the Express Branch for delivery. This year, in addition to the usual season's shipments, a large quantity of relief goods is being received at the Express Branch for sufferers in the drought area of Saskatchewan. Full arrangements have been made so that these goods are examined, cleared and forwarded without delay.

AT CALGARY

The approach of another Christmas season finds the Customs and Excise port of Calgary fully prepared to cope with the usual increase of business. Owing to the heavy British mails and the extensive use of the parcel post system by residents of the United States, the greatest volume of the Christmas business will be handled by the Postal Parcels Branch. Plans are now ready for the expeditious handling of a record number of parcels.

As in the past the Post Office quarters located in the Canadian Pacific Railway station building will be used for the elimination of the duty free parcels, which are handed to the Post Office for immediate delivery. All dutiable parcels are taken to the Postal Parcels Branch in the Customs House. Advice cards are mailed to the addressees during the process of elimination, thus avoiding any unnecessary delay.

The staff in the Postal Parcels Branch will be augmented by experienced clerks from other departments and for the further convenience of the public this branch will be open each working day from 9 a.m. until 6 p.m. from December 15 until December 31.

Considerable increase in business is also expected in the Customs Express department.

If warranted the staff in this department will also be increased to adequately handle all business.

AT EDMONTON

Arrangements are being made at the port of Edmonton which will expedite the delivery of Christmas packages at the Customs Postal Parcels and Express Branches. As in previous years, the work of officers engaged in these two branches will be apportioned so as to provide the public with the best possible service, the hours of the Postal Parcels Branch being so arranged that a complete twenty-four hour service for the examination and separation of dutiable from non-dutiable packages will be provided. The port of Edmonton serves a very large territory to the north, and in view of this, every effort will be made to ensure that the Christmas packages containing the eagerly awaited gifts shall reach the recipients in good time. The spacious new offices of the Postal Parcels Department now afford every facility for the rapid and effective handling of these parcels.

AT VANCOUVER

The Customs Postal Parcels Branch is always a very busy place and as the Christmas season draws near arrangements are being made to provide the public with extra facilities, ensuring prompt delivery.

Last Christmas season the number of packages handled in Vancouver was slightly less than those received during the previous Christmas period, but all members of the regular staff of the Postal Parcels branch were required to work overtime each night, and Sunday between December 14 and 31, in order to dispose of the mail as it arrived.

The quarters allotted in the Post Office for the purpose of separating dutiable and non-dutiable packages are too confined to permit of the sorting of the flood of Christmas packages, so arrangements are being made, as in former years, for this sorting to be done in a sub-station located in the Canadian Pacific Railway station. The bags are trucked to this sub-station immediately upon unloading from the trains, and they are opened, contents sorted, with the dutiable packages being written up on the spot, and sacked for despatch to the Postal Parcels Branch.

It is hoped to handle business on the counter with the customary despatch, as the fact is not being overlooked that amendments to the tariff, etc., and the fluctuations in the rates of exchange have in many cases increased the amount of calculation to be done on an entry, and will therefore reduce the speed with which a computing clerk clears his packages.

In the Express Branch the Christmas business is handled by the regular staff of a Superintendent and 12 officers. Although there is an appreciable increase at the Christmas season in this branch, it is not such as to necessitate extra hours or overtime duty, the business being dealt with during the regular hours of service.

AT VICTORIA, B.C.

At the Customs Postal Branch, Victoria, B.C., it is expected that this year, as in former years, there will be a gradual increase of business from the beginning of December so that from the 15th of the month to the 1st January the staff will be required to work from 9 a.m. to 6 p.m., including Saturdays. In order to properly care for the heavier volume of business during the Christmas rush additional help is drawn from other branches. If necessary, the officers of this branch will work overtime at nights and on Sundays in the elimination of undutiable parcels and the manifesting of dutiable goods, and thus prevent undue accumulation of packages and unnecessary delay in delivery of same.

The Express Branch of the port is prepared for increased business, but should the volume get larger than the present staff can handle, assistance will be drawn from other branches.

Every effort will be made at this port in the Customs Postal Parcels and the Express Branches to give speedy and courteous service.

HEAVY TOURIST TRAVEL OVER AMBASSADOR BRIDGE

THE Ambassador Bridge celebrated recently its second birthday. Although traffic over the bridge connecting Windsor and the other Border Cities with Detroit, since its official opening November 15, 1929, has at times been very heavy, the facilities for handling it both on the bridge and at the spacious terminals, have proved adequate. The roadway, which is unobstructed, is 47 feet wide, with an additional 8-foot breadth of sidewalk. It has five traffic lanes with a capacity, all told, of 5,000 vehicles an hour. The bridge structure is nearly two miles in length, and the main span between towers is 1,850 feet long, it is the second longest span highway bridge in the world. The weight of the structure is borne by two cables, each $19\frac{3}{4}$ inches in diameter and composed of 8,066 small gauge steel wires. The pull on each cable is approximately 8,000 tons. These cables are supported by two steel towers, one at each end of the main span. These towers in turn rest on concrete piers or cylinders which are 38 feet in diameter, and extend to a depth of 115 feet to bedrock. When drawing up plans for the bridge it was decided to dispense with trolley lines, relying on bus transportation to take their place. This has proved a feature in the appearance of the bridge, as well as aiding materially in speeding traffic.

This illustration shows automobile traffic over the Ambassador bridge between Detroit and the Border Cities.

The Customs staff at the bridge operates in three shifts, and comprises 41 officers.

GOOD RECORD OF PREVENTIVE SERVICE

GOOD results are being achieved by the land and sea forces of the Customs-Excise Preventive Service. Seizures taken in October, 1931, numbered 388, made up of Customs 228, Excise 160. In October, 1930, seizures totalled 390; Customs 281, Excise 109. Liquor seizures last October amounted to 2.307 gallons, over half of which was taken in Nova Scotia. Seizures of alcohol totalled 1,531 gallons. Of this amount 1,391 gallons were taken in Quebec. Other seizures in October included 415 gallons of beer, 139 ounces of narcotic drugs, 69,110 cigarettes, 253 pounds of cut tobacco, 60 cigars, 29 complete stills, 5 vessels, 60 automobiles, 1 aeroplane.

Quebec came first in number of seizures, which totalled 115, Customs 66, Excise 49. Ontario came next with 58 seizures, Customs 30, Excise 28; and Nova Scotia third with 53 seizures, Customs 38, Excise 15. In the remaining provinces seizures were:—

Prince Edward Island, Customs 19, Excise 4; New Brunswick, Customs 21, Excise 2; Headquarters (Ottawa), Customs 12, Excise 7; Manitoba, Customs 10, Excise 15; Saskatchewan, Customs 9, Excise 34; Alberta, Customs 6, Excise 4; British Columbia, Customs 17, Excise 2.

Seizure proceeds for October amounted to $28.144. This sum was made up as follows: court fines, $11,956; deposits, $10,099; voluntary penalties, $2.564; sale of goods, $2,998; costs and expenses, $516; casual revenue, $12.

Seven Months Results

Seizures taken in the first seven months of the present fiscal year totalled 2,668; Customs 1,509, Excise 1.159. In the corresponding period of 1930-31 seizures totalled 3,030; Customs 2,305, Excise 735. Included amongst seizures taken in the seven months period this year were the following: 13,816 gallons of spirits, 9.955 gallons of alcohol; 4,012 gallons of beer, 577 ounces of narcotic drugs; 423 cigars, 546.471 cigarettes, 10,556 pounds of cut tobacco; 299 complete stills; 53 vessels, 261 automobiles; 4 aeroplanes.

Seizure proceeds for the first seven months of 1931-32 amounted to $235,704; made up of Customs $178,026, Excise $57,678. For the corresponding period of 1930-31 seizure proceeds totalled $321,403; made up of Customs $263,609, Excise $57,794.

This photograph shows a one hundred gallon re-inforced puncheon, which was buried in a field, and found by Customs-Excise Preventive officers. It illustrates one of the many ways in which smugglers cleverly hide their liquor in Nova Scotia. This puncheon was buried and covered with about three feet of earth. A pipe led through a hole in the purcheon to within about three inches of the surface of the ground. A cap was placed on top of the pipe, and a neatly cut sod covered the top of the cap. When the sod was removed, a rubber tube was inserted into the puncheon, and contents pumped out as required by the dealer.

PACKED IN SEAWEED

On receipt of information recently that a liquor laden car was proceeding along the Maugerville road towards Fredericton, an officer of the Customs-Excise Preventive Service, New Brunswick Division, stationed himself at a convenient point along the road to intercept it. The driver of the liquor car, however, when ordered to stop increased his speed, and after a long chase was finally halted only by being forced off the road into the ditch. The driver leaped from his car, scrambled over a fence, and escaped towards the St. John river.

The roadster, which bore Massachusetts licence plates besides carrying a pair of Maine licence plates hidden beneath the floor covering, was found to contain 45 2½-gallon tins of alcohol, and 9 quart bottles of whiskey packed in seaweed.

THE FAMILY ALBUM

The captains of the new Customs cruisers *Alachasse* and *Adversus* have fine records in the service of the Department. Captain A. R. Ascah, Master of the new Customs cruiser *Alachasse* was first appointed to the Preventive Service in May, 1925, as Second Officer on the cruiser *Margaret*. In September, 1929, he was transferred to be Master on the patrol boat *Fernand Rinfret*. When the new cruiser *Madawaska* was put in service in the summer of 1930, Captain Ascah was placed in charge of her. His work on the *Fernand Rinfret* and the *Madawaska* in the Lower St. Lawrence had been successful, he having effected several important seizures. His appointment to the *Alachasse* is in recognition of this good record.

Captain E. L. Croft, Master of the *Adversus*, first entered the service as Second Officer on the cruiser *Bayfield*. In August, 1928, he was placed in charge of the patrol boat *O-28* operating on the north shore of New Brunswick and in the spring of 1929 he was appointed Master of the cruiser *No. 4* based at North Sydney, N.S., which position he held until promoted to the *Adversus*. This promotion is also in recognition of good work performed, as Captain Croft has been successful in capturing and bringing in several rum-running vessels operating on the Cape Breton coast.

Captain A. R. Ascah, Master of the new Customs cruiser *Alachasse*.

NEW DOCKS AT SAINT JOHN

FOLLOWING the fire at Saint John, N.B., in June last, which destroyed the docks on the west side of the harbour, the Saint John Harbour Commission has been pushing forward the new work. This will be completed in time for the arrival of the first overseas steamers for the winter season on the closing of the St. Lawrence. There will be completed for the handling of cargoes, six modern steel fireproof sheds of the latest type with steel sliding doors and overhead steel grain conveyors.

NEWS AND COMMENT

Grand Forks, B.C.: After forty-three years service, R. R. Gilpin, Collector at Grand Forks, retired on November 9, 1931, under the provisions of the Superannuation Act. Mr. Gilpin entered the Customs service in 1889 at Kettle River, B.C. He was transferred to Grand Forks as Acting Sub-Collector in 1897, and was appointed Collector in 1903. On the occasion of his retirement Mr. Gilpin's colleagues presented him with a Chesterfield easy chair, and an address was read by Inspector F. M. Burns of Vancouver.

The retiring Collector was born in Halifax, N.S., and is a grandson of the famous Judge Haliburton, alias *Sam Slick*. He was one of the earliest settlers in the Grand Forks district, settling here in 1884, and has always taken an active interest in its affairs.

Vancouver, B.C.: An interesting trade development is now under way between British Columbia ports and East Indian points, which, while small at present, is hoped to provide an outlet of importance for Canadian products in the near future. For the past year the Silver-Java Pacific Line, a Dutch-British undertaking, has maintained what is stated to be the only direct service between the Pacific Coast and India, Ceylon, the Straits Settlements and Dutch East Indies, and is slowly building up a new and growing export market.

The building of a road about the Big Bend of the Columbia river, between Golden and Revelstoke, British Columbia, a total distance of 192 miles, means much to motor travel in Canada. The new highway on which construction has been well advanced, will, when completed, supply the last link in the western half of the proposed Trans-Canada Highway, establishing a direct artery of communication between the Prairies and the Pacific Coast, and opening a through road from Winnipeg to Vancouver.

Niagara Falls: Touring permits up to sixty days issued at the port of Niagara Falls in October, 1931, for United States automobiles, showed an increase of 579 compared with the number issued in October last year. The total number issued in each of the months was 10,449 and 9,870 respectively. Touring permits for periods of 24 hours or less issued in October this year totalled 45,291. Permits issued for Canadian cars leaving Canada numbered 3,515.

The total number of automobiles to cross at the three international bridges of this port in the month of October, 1931, was 165,604; inwards 82,759, outwards 82,845. Other vehicles numbered 6,558, inwards 3,173, outwards 3,385; passengers 746,661, inwards 373,592, outwards 373,069.

Edmonton, Alta.: A new and attractive section of Jasper Park, one of the largest of the National Parks of Canada, will be made available for motorists with the completion of a new section of highway to the boundary of British Columbia. Work on the first 18 miles of the new highway, which will eventually join Alberta with the Pacific Coast via the Yellowhead Pass, is to commence this year.

A road, not yet up to highway standards, now runs from Edmonton to Jasper National Park. Between the park and Prince Rupert, British Columbia, several gaps in the highway must be completed before the motorist can travel to the Pacific Coast, but a portion of this work is now under consideration by the British Columbia Government. Communications to the south, however, are now being provided by the Dominion Government, work being already underway on the highway through the mountains which will join Banff and Jasper.

Toronto: Collections received at the Customs Postal Branch, Toronto, in October, 1931, amounted to $67,970. Packages received totalled 33,390; packages delivered 29,291; entries received 2,830. At the Express Branch collections totalled $245,237; packages received 18,637; entries 3,981.

At the Customs Leaside Air Harbour a total of 16 aeroplanes reported during the month. This number was made up as follows:—Canadian aeroplanes inwards 1, outwards 3; United States aeroplanes inwards 6, outwards 6. Passengers numbered 13; inwards 11, outwards 2.

Montreal: John Hough, recently promoted to be Chief Clerk of this port, entered the service in 1890. He was made Computing Clerk in 1898, and has been attached to the Long Room ever since. For many years he was Assistant to M. P. McGoldrick (retired) whom he now succeeds.

Aeroplanes reported inwards at the Cus-Air Harbour, St. Hubert, Quebec, during October, 1931, totalled 43, outwards 39; passengers inwards 28, outwards 46; baggage inwards 40 pieces, outwards 55 pieces; bags of mail inwards 520 (9,199 pounds), outwards 186 (960 pounds).

The duty paid value of aeroplane parts and repairs entered during the month was $319.

At the Customs Express Branch, Montreal, collections during October, 1931, totalled $175,475. Entries numbered 2,355; packages delivered 11,609. At the Postal Branch collections totalled $86,338.

DEPARTMENTAL RULINGS

Pile driving hammers, gasoline engine operated—Tariff Item 427.

" Detroit " street sweeper and snow brush, driven directly from the motor of the tractor to the front of which it is attached—Tariff Item 427.

"Creed" keyboard perforator, Morse transmitter, Morse receiving re-perforator and " Creed " Morse printer, per illustrations, designed and adapted for use only as automatic printing telegraph apparatus—Tariff Item 414b.

The Firth hardometer, for determining the hardness of metal—Tariff Item 461.

Printers' composing room furniture, consisting of type setters' cabinets (so called), being type setters' work tables or benches, specially designed, equipped with a number of standard-type cases from which the type setter works directly in setting up his job, also cases for type, slugs and printers' metal furniture, racks for printers' wooden furniture, overhead banks to be hung from the ceiling or attached to the ends of imposing or make-up tables, galley racks, chase racks, form racks, composing room tables such as imposing tables, make-up tables, correcting tables, assembling tables, receiving tables, cooling tables and dumping tables, dutiable according to component material of chief value, not being house, office, store or cabinet furniture.

Desks, chairs, tables, filing cabinets, bonafide cabinets sometimes used in printing shops for storing cuts or other articles, and other bonafide office furniture, although used in the printers' composing room, are dutiable under Tariff Item 519.

MORE TOURISTS THIS YEAR

ENTRIES of tourists' cars into New Brunswick up to October 31, 1931, for periods varying from 24 hours to 60 days, reached 54,452 as compared to 49,922 for the same period of 1930, an increase for this year of more than 9 per cent.

St. Stephen and Richmond Road (Woodstock) continue to be the leading points of entry with a seasonal total to date of 14,997 and 10,450 automobiles respectively.

Entries of cars through the various Customs ports up to October 31, is as follows:—

Andover, 1931, 5,317, 1930, 4,567; Aroostook Junction, 1931, 3, 1930, 7; Bloomfield, 1931, 269, 1930, 223; Centreville, 1931, 1,508, 1930, 1,137; Clair, 1931, 2,933, 1930, 1,512; Connors, 1931, 63, 1930, 127; Debec, 1931, 7, 1930, 8; Edmundston, 1931, 5,466, 1930, 4,965; Fosterville, 1931, 282, 1930, 269; Four Falls, 1931, 970, 1930, 768; Grand Falls, 1931, 4,600, 1930, 5,154; Green River, 1931, 98, 1930, 40; Milltown, 1931, 644, 1930, 541; McAdam, 1931, nil, 1930, 5; North Head, 1931, 53, 1930, 8; Richmond Road, 1931, 10,450, 1930, 9,549; River de Chute, 1931, 835, 1930, 636; St. Croix, 1931, 1,364, 1930, 1,187; St. Hilaire, 1931, 31, 1930, 59; St. Stephen, 1931, 14,997, 1930, 13,937; St. Leonard, 1931, 4,443; 1930, 5,075; Saint John, 1931, 118, 1930, 145; Woodstock, 1931, 1, 1930, 3.

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

SUGGESTS CARD SYSTEM

H. J. Soucy of the outport of Clair, New Brunswick, writes:—

Would it not be an economy in the long run for the Department to use a card system for the Customs tariff? Each item would be printed on a card, or more where an item is subdivided into A. B. C. or 1-2-3, and the card could be completed with sales tax rate, and notations regarding bulletins affecting rates or values.

Whenever tariff changes were made each card affected could be changed accordingly by printing a new card which would replace the obsolete one.

Tabulators could be printed to subdivide the different groups of items pertaining to some articles.

I have made one set of cards covering the whole tariff for our office here, and find it more convenient and speedier to work with than the tariff book, especially with the many changes which have been made. The card contains all the information regarding the article listed. What have officers at other ports to say regarding this suggestion?

Editor's Note.—This suggestion is open for discussion in the *Letter Bag*.

TO HELP THE NEEDY

The suggestion which appeared in the *Letter Bag* of the September number of the REVIEW, by an officer of a Saskatchewan port, that officers of the Department should voluntarily contribute five per cent of their monthly salaries for the assistance of the needy in their districts, has brought many letters to the *Editor*. Here are two typical replies:—

An officer on the Quebec port staff writes:—

Many lower salaried men in this province have five or six children, and therefore a decrease of five per cent per month means much. Unmarried officers may consider a cut of 5 per cent is a good idea, but they forget that beside them works a confrère who has to pay rent, hospital, doctor's, drugstore and grocery bills, especially the latter, for you will admit that six children have a good appetite?

An officer of the Windsor, Ontario, staff writes:—

If the Saskatchewan officer has a surplus of 5 per cent left over from his salary each month he is luckier than most of us in eastern ports. The general opinion in this port is that any help we give we would rather extend voluntarily and place it personally where we feel it will do the most good.

A WORD OF APPRECIATION

Captain L. A. Kenney, of the Preventive Service boat *Tillicum*, writes:—

May I add my tribute of appreciation of the great assistance the REVIEW affords all connected with the Department. As an officer in the Preventive Service, I have been benefited by the valuable information contained in the various issues, and I have kept every one, and find them of value in studying the various Departmental rulings and memoranda. I feel I have become indirectly acquainted with the numerous officials through the columns of the REVIEW, and it has such a large part in my official duties that I look forward with pleasure to its arrival every month.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) Has retiring leave been replaced by a gratuity on retirement? If so, is any employee reaching the retirement age entitled to such gratuity?

(2) What port issued the largest number of sixty-day touring permits to foreign automobiles in 1930? What was the number issued?

(3) Who was the Minister of Customs in the second administration, after Confederation, of Sir John A. Macdonald?

The answers are:—

(1) Subsection 5 of Section 3 of the Department of National Revenue Act, 1927, reads as follows:—

> Whenever any officer in the service of the Department may be granted a period of leave of absence with pay on his retirement from the service, he shall, in lieu of such leave of absence with pay, be paid out of the Consolidated Revenue Fund, a gratuity equal to the amount of pay which he would have received if he had been granted such leave of absence, and the position occupied by him shall become vacant as from the date of such payment.

(2) Windsor, Ontario. The number of sixty-day touring permits for foreign automobiles was 206,194.

(3) Hon. Mackenzie Bowell, who was appointed on October 19, 1878.

These questions will be dealt with in the next number:—

(1) What Customs forms are officers required to use who are assigned to duty on trains and at stations?

(2) May a person from whom goods have been seized put in a bid for them at a sale by tender? Are there any departmental regulations covering this point?

(3) Would a tourist from the United States who is spending the summer at a cottage in Canada be permitted to enter free of duty 100 cigarettes each time he returns to Canada after crossing to the United States, once or twice a week?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

OCTOBER-NOVEMBER

ADDITIONS

NOVA SCOTIA

PARRSBORO: H. M. Puddington, Collector of Customs and Excise, Limited Service (Registrar of Shipping).

YARMOUTH: G. H. Hopkins, Customs Excise Examiner.

NEW BRUNSWICK

WOODSTOCK (Edmundston): J. A. Bonsant, R. R. Richards, O.A.S., Customs Excise Examiners, Grade 1 Outport.

ONTARIO

GODERICH (Kincardine): Earl Hall, Sub-Collector of Customs and Excise, Grade 1.

MORRISBURG (Iroquois): Edward Strader, O.A.S., Sub-Collector of Customs and Excise, Limited Service.

PICTON: O. B. Palmer, O.A.S., Customs Excise Examiner.

TORONTO: H. W. McGowan, Office Boy.

PREVENTIVE SERVICE

J. E. Knox, Special Customs Excise Officer, Grade 3; H. Philpott, Customs Excise Enforcement Officer; A. Plourde, Special Customs Excise Officer, Grade 1.

ADMINISTRATIVE

Miss C. R. Woodill, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

New Glasgow: A. D. Gillis, Customs Excise Clerk (Superannuated).

Parrsboro: J. S. Henderson, Collector of Customs and Excise, Limited Service (Registrar of Shipping), (Superannuated).

Yarmouth: Arthur Rogers, Customs Excise Clerk (Superannuated).

New Brunswick

Saint John: R. A. McLaughlin, Customs Excise Cashier (Superannuated); M. Morrissey, Senior Customs Excise Clerk (Superannuated).

Quebec

Montreal: J. A. Bonin, Customs Guard; F. Forgues, Customs Truckman (Resigned).

Quebec: J. B. E. Poirier, Customs Excise Examiner (Superannuated).

Ontario

Niagara Falls: Alexander Cant, Customs Excise Examiner (deceased).

Picton: G. J. Huestis, Collector of Customs and Excise, Grade 1 (Registrar of Shipping) (Deceased).

Toronto: W. H. Squire, Clerk, Grade 1.

Welland (Port Colborne): F. M. Sutherland (Deceased).

Alberta

Edmonton: John Carmichael, Customs Express and Postal Cashier (Superannuated).

British Columbia

Grand Forks: R. R. Gilpin, Collector of Customs and Excise, Grade 1 (Superannuated).

Preventive Service

J. L. W. Brossard, Special Customs Excise Officer, Grade 2 (Deceased); W. S. Hynes, Special Customs Excise Officer, Grade 2 (Deceased); Miss D. Johnson, Stenographer, Grade 2 (Resigned).

Inspection

A. F. Brain, Inspector of Customs and Excise (Superannuated).

PROMOTIONS

Nova Scotia

Halifax: J. A. Massey, from Customs Excise Examiner to Senior Customs Excise Examiner.

Yarmouth: R. B. Horton, from Customs Excise Examiner to Cashier and Computing Clerk.

New Brunswick

Saint John: E. F. McDonald, from Computing Clerk to Senior Customs Excise Clerk; F. A. Scott, from Cashier and Computing Clerk to Customs Excise Cashier.

Quebec

Montreal: W. W. Allmand, from Customs Excise Examiner to Senior Customs Excise Examiner; R. A. Dade, from Senior Customs Excise Examiner to Customs Excise Supervising Officer; John Drysdale, J. L. G. Giroux, from Customs Excise Examiners to Senior Customs Excise Examiners; J. L. A. R. Phaneuf, from Clerk, Grade 1, to Typist, Grade 2.

Ontario

Hamilton: R. B. Craig, from Customs Excise Clerk to Customs Excise Account Clerk, Grade 6; Arthur Flewitt, from Express and Postal Computing Clerk to Customs Express and Postal Cashier.

Niagara Falls: T. N. Flynn, from Customs Excise Examiner to Senior Customs Excise Examiner.

Ottawa: Samuel Howe, from Customs Excise Clerk to Customs Express and Postal Cashier.

Toronto (West Toronto): Ben Yurtis, from Customs Truckman to Customs Excise Clerk.

Manitoba

Winnipeg: J. T. Bailie, from Customs Express or Postal Superintendent to Surveyor of Customs and Excise, Grade 7.

British Columbia

Grand Forks: Wm. J. Cook, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1.

Vancouver: E. S. McNames, from Customs Excise Clerk to Special Exciseman, Grade 1.

Victoria: P. W. Gilson, from Express and Postal Computing Clerk to Computing Clerk; G. C. Ozard, from Customs Excise Cashier to Computing Clerk.

Administrative

E. J. Capbert, W. J. Heney, L. H. Montpetit, from Clerks, Grade 3 to Clerks, Grade 4.

TRANSFERS

F. E. B. V. Groves, from Assistant Inspector of Customs and Excise to Customs Express and Postal Cashier, St. John, N.B.

T. A. M. Haney, from Customs Excise Examiner, Taku River, B.C., to Customs Excise Examiner (Yukon), Dawson, Y.T.

PROHIBITED IMPORTATIONS—ITEM 1209 (a)

Referring to departmental Memorandum No. 1664-B Collectors are advised that the following goods are prohibited importation:

Goods imported for sale bearing thereon or on the containers thereof the word or trademark "Aspirin," or any palpable imitation thereof.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	12,921,933 91	9,135,071 02		
Less refunds and Drawbacks	1,091,322 51	689,666 57		
Net	11,830,611 40	8,445,404 45	3,385,206 95	....
EXCISE TAXES	3,012,275 55	6,130,209 89		
Less Refunds and Drawbacks	33,593 54	58,550 40		
Net	2,978,682 01	6,071,659 49	....	3,092,977 48
EXCISE DUTIES	4,690,750 26	4,163,349 06		
Less Refunds and Drawbacks	38,453 62	25,018 98		
Net	4,652,296 64	4,138,330 08	513,966 56	....
SUNDRY COLLECTIONS	77,622 41	66,412 88		
Less Refunds and Drawbacks	207 92	21 00		
Net	77,414 49	66,391 88	11,022 61	....
Net Totals	19,539,004 54	18,721,785 90	3,910,196 12	3,092,977 48
Net Decrease	....	....	817,218 64	....

TOTALS FOR EIGHT MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	106,725,819 40	80,061,866 98		
Less Refunds and Drawbacks	11,872,072 22	7,044,528 94		
Net	94,853,747 18	73,017,338 04	21,836,409 14	....
EXCISE TAXES	27,419,736 62	36,479,500 63		
Less Refunds and Drawbacks	418,105 78	378,525 89		
Net	27,001,630 84	36,100,974 74	....	9,099,343 90
EXCISE DUTIES	42,552,214 32	34,977,644 83		
Less Refunds and Drawbacks	544,080 10	483,538 24		
Net	42,008,134 22	34,494,106 59	7,514,027 63	....
SUNDRY COLLECTIONS	855,248 38	611,861 26		
Less Refunds and Drawbacks	1,417 73	705 26		
Net	853,830 65	611,156 00	212,674 65	....
Net Totals	164,717,342 89	144,253,575 37	29,563,111 42	9,099,343 90
Net Decrease	....	....	20,463,767 52	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1930 AND NOVEMBER 1931

—	November, 1930	November, 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,094,588 52	1,645,708 58	448,879 94	....

TOTALS FOR EIGHT MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	68,228,931 27	52,192,220 64	16,036,710 63	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1930 AND 1931

—	November, 1930		November, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		78,060,871		57,486,950
Total Exports (Foreign Produce)		1,531,162		942,831
Principal items of Exports—				
Wheat ... Bush.	31.217,924	21,676,080	27,452,063	17,573,376
Wheat flour ... Brls.	792,271	3,426.068	476,487	1,599,307
Fish ... Cwt.	546,632	2,871,544	647,324	2,316,306
Furs ... $		575,964		136,870
Meats ... Cwt.	18,314	383,984	36,215	525,122
Cheese ... Cwt.	146,772	2,309,765	110,219	1,347,892
Planks and boards ... M ft.	104,125	2,410,324	68,182	1,497,173
Wood pulp ... Cwt.	1.359,617	3,198,235	1,122,338	2,674,253
Newsprint ... Cwt.	3,462,983	9,746,067	3,423,021	8,801,532
Automobiles and parts ... $		1,202,845		203,595
Copper, unmanufactured ... Cwt.	139,978	1,597,457	49,586	403,794
Nickel, unmanufactured ... Cwt.	47,872	1,091,033	33,825	786,862
Imports entered for Consumption—Free goods		29,019,182		15,257,047
Imports entered for Consumption—Dutiable goods		47,305,881		31,656,999
Total Imports entered for Consumption		76,325,063		46,914,046

—	Eight months ended November, 1930		Eight months ended November, 1931	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		589,294,237		408,541,765
Total Exports (Foreign Produce)		12,812,519		7,704,685
Principal items of Exports—				
Wheat ... Bush.	162,211,618	143,514,150	139,612,615	84,160,912
Wheat flour ... Brls.	5.248,712	25,245,539	3,878,332	13,471,735
Fish ... Cwt.	2,277,406	19,780,926	2,370,787	17,136,196
Furs ... $		7,764.018		5,841,568
Meats ... Cwt.	209,873	4,658,991	160,519	2,810,371
Cheese ... Cwt.	738,507	11,954,580	791,810	9,847,489
Planks and boards ... M ft.	991,757	24,689,090	657,187	14,057,232
Wood pulp ... Cwt.	9,556,404	24,287,184	8,151,782	19,465,282
Newsprint ... Cwt.	30,345,716	86,964.652	26,965,263	71,005,537
Automobiles and parts ... $		12,758,111		3,404,606
Copper, unmanufactured ... Cwt.	1,402,167	16,980,500	517,974	4,070,926
Nickel unmanufactured ... Cwt.	546,427	12,201,483	397,342	8,725,479
Imports entered for Consumption—Free goods		246,414,558		136,163,992
Imports entered for Consumption—Dutiable goods		423,116,923		271,904,353
Total Imports entered for Consumption		669,531,481		411,068,345

WATCHFUL WAITING

THINGS are not always what they seem. This innocent looking schooner, lying off the Cape Breton coast, is being closely watched by Customs Cruiser *No. 4*, as she may have more in her hold than fish, and may try to land liquor at some deserted point of the coast. The important work of preventing the landing of liquor on the Maritime shores is carried on in all weather by the officers and crews of the Customs cruisers and patrol boats.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

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J. Sydney Roe, Editor

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Letter Bag, Question Box.

Courtesy not Laxity

THE New Year season is a period of stocktaking, mental and otherwise, and this particular word of advice is directed to the few rather than to the many. Courtesy is something that every officer of National Revenue should practise, but courtesy must not be taken to mean laxity in the performance of duty. In a number of instances it has been found that the tendency of the officer was to sacrifice the Department's interests for the sake of being pleasant, or doing a kindness, but an officer can be firm and courteous at the same time. His first duty is, of course, to carry out the law and the regulations. This is not always agreeable to persons presenting themselves at Customs, but it is in just such cases that the worth-while officer handles the situation with courtesy and tact, and performs his duty with the minimum of friction. That should be remembered.

Help in the Hour of Need

WHILE cruising off Sydney Harbour, N.S., one night recently, in heavy seas, the Customs cruiser *No. 4*, Captain Willard Bonner, received a call for aid from the schooner *J. E. Garland.* Captain Bonner found the schooner drifting helplessly before the storm towards the coast ten miles away. As the vessels could not approach nearer than one hundred yards of each other it was only after great difficulty that the tow rope was finally connected, and the schooner drawn to safety.

The *J. E. Garland* had put out from North Gut, St. Ann's, N.S., with a cargo of lumber when she ran into a forty-mile gale and was soon in difficulty. When about twelve miles from Sydney Harbour the schooner's two engines failed, and shortly afterwards both rudder bars snapped, leaving the vessel wallowing in the deep troughs with no headway or steerage, and drifting rapidly towards shore. The schooner was manner by a crew of five.

The Stamp On Cheques

THE Department has observed that an increasing number of persons or firms are issuing cheques for amounts exceeding $5.00 each, but neglecting or omitting to place thereon the requisite Excise or postage stamps.

The Special War Revenue Act provides that no person shall issue a cheque for an amount exceeding $5.00 payable at or by a bank, or present to a bank for payment any such cheque unless there is affixed thereto an adhesive two cent Excise or postage stamp, or unless there has been imprinted thereon, by means of a die, a stamp of the value of two cents.

In many cases, the person (most frequently a private individual) in drawing the cheque omits to place the stamp or stamps thereon, and forwards the cheque to his creditor, who, because of the small amount of tax involved, could not return the cheque as the expenditure would usually exceed the amount of the stamp, in addition to which there is some hesitancy in drawing an insignificant matter of this kind to the attention of the debtor.

The result is that the person receiving the unstamped cheque must either affix the requisite stamp himself or be exposed to the penalty provided by law, when making presentation of the cheque at the bank.

The law provides a penalty not exceeding $50.00 as respects every person who issues a cheque payable at or by a bank without the requisite stamp having been affixed, and in view of the increasing frequency of the offence, the Department will be called upon to take action for the recovery of the penalty unless the legal requirements are properly observed.

The Habits of a Nation

PER capita consumption of tobacco and beer in Canada has more than doubled since Confederation, while the per capita consumption of spirits has decreased by 70 per cent. In the fiscal year ended March 31, 1931, annual consumption of tobacco, per head, amounted to 4·02 pounds, the heaviest for any year recorded, while the lightest consumption occurred in 1879-80, when it totalled only 1·03 pounds per head. Revenue derived from Excise and Customs duties on tobacco in the last fiscal year amounted to $4.31 per head. The heaviest per capita consumption of spirits since Confederation occurred in the fiscal year ended June 30, 1874, when it totalled 1·99 gallons, while the lightest consumption occurred in the year 1922-23, when it reached only ·22 gallons per head. In the fiscal year just ended consumption of spirits was ·32 gallons per head. Revenue derived from duties on spirits reached its highest per capita mark in 1928-29, when it totalled $4.48. In the last fiscal year revenue derived from duties on spirits amounted to $2.99 per head. The heaviest per capita beer consumption occurred in the fiscal year 1913-14, when it reached 7·20 gallons, while the lightest per capita consumption occurred in 1869-70, equalling only 2·16 gallons. In the last fiscal year beer consumption amounted to 5·92 gallons per head, and revenue derived from duties to $·44 per head.

Wine consumption, which has never been heavy in Canada, reached its highest per capita consumption in the fiscal year 1873-74, when it amounted to ·29 gallons. In 1918-19, wine consumption reached the low mark of ·03 gallons per head. In the last fiscal year it amounted to ·10 gallons per head, and the revenue derived from duties equalled $·09 per head.

A Candid Note

OCCASIONALLY candid notes are enclosed in parcels sent to Canadian residents by friends or relatives in the United States. A parcel arrived recently at the port of Charlottetown and on being opened by Customs officers for examination a note reading as follows was found therein:—

> Dear Mother. The things are new, but I washed them so you would not have to pay duty on them

Carols are of Great Antiquity

THE singing of carols during the Christmas season is an old established custom. In England groups of men and boys knows as *waits* go about the streets of the country towns and villages singing carols and hymns on Christmas Eve, and in certain French-Canadian districts of Canada the *Guignolée* or street singing still prevails at that season. The carol originally meant a song accompanied with dancing, in which sense it is frequently used by the old poets. It appears to have been danced by many performers, by taking hands, forming a ring and singing as they went around. Carol singing is of great antiquity among Christian communities, as the carol of *Aurelius Prudentius*, of the 4th century, indicates. The Middle Ages were especially familiar with these songs. The first authorization for a collection of such carols to be made was issued to Thomas Tysdale (1562). For a while they disappeared under the Puritan régime, but with the Restoration a new book appeared called *The New Carols for the Merry Time of Christmas, to Sundry Pleasant Tunes. Hark the Herald Angels Sing* (1730) and *While Shepherds Watched Their Flocks by Night* are two well-known carols.

Ships that Pass

THE old Customs port of Cramahe, Ontario, once boasted a Registrar of Shipping, with a goodly registration of sailing vessels. To-day, however, neither fleet nor port exists. Fragments of letters and reports that passed between Ottawa and Cramahe between 1873 and 1899, and lately came to the *Editor's* notice, tell the story of the vanished fleet. One by one their registers were closed; some to be re-registered at other ports, others to be heard of no more. The first old document is dated 1873 and gives the names of five schooners which were then all that remained on the Cramahe registry. The list was as follows: *Mary Grover,* built in 1855; *Thistle,* built in 1862; *Jura,* built in 1865; *Octavia,* built in 1866; *Sibylla,* built in 1871. The registered tonnage of the five schooners totalled 595 tons.

The first name to be dropped from the registry was that of the schooner *Sibylla* which was transferred to the port of Belleville in 1879. A letter dated December 31st of the same year was sent to Wm. Smith, then Deputy Minister of Marine, from G. O. Fowler, Collector at Cramahe, which reads in part:—

> The following four vessels are all that remain on the Registry Books at this port: The schooner *Jura,* 95·9 tons burthen; The schooner *Mary Grover,* 184·5 tons burthen; The schooner *Octavia,* 94·6 tons burthen; The schooner *Thistle,* 72·1 tons burthen.

Three years later the *Jura* was transferred to the registry of the port of St. Catharines. The *Thistle* was the next name to be dropped from the list. A footnote in pencil on one of the reports reads:—

> This vessel (the *Thistle*) lies on the shore, rotting, entirely valueless. For this reason I have cancelled the registry this 31st December, 1886.

The fate of the two remaining vessels is revealed in a despatch addressed from Ottawa, 10th February, 1899, by F. Gourdeau, then Deputy Minister of Marine and Fisheries, to Mr. Fowler, which reads as follows:—

> I have to acknowledge receipt of your letter intimating that the *Mary Grover* and *Octavia* were wrecked some years ago and have gone out of existence and are the only vessels appearing on the register at your port. As regards the instructions you desire, I have to direct you to simply close the registers of the vessels named, and note on the annual list that such has been done.

Tariff Change

COLLECTORS are advised that by Order in Council (P.C. 2980) dated 30th November, 1931, it is ordered, under the authority of Section 11 of the Customs Tariff, that Mandarines and Tangerines, when grown in Japan and imported into Canada direct from that country, be admitted free of Customs duty, effective on and after 30th November, 1931.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

The Virgin's Progress, a book by Eve Ellin, published by T. Werner Laurie, Ltd., London, England.

The Week-End Wife, a book by Dolf Wyllarde, published by Macaulay, New York.

The Way of Some Flesh, a book by Sally Chayes, published by Horace Liveright, New York.

Johnny Bogan, a book by Leonora Baccante, published by Vanguard Press, New York.

Thirteen Men, a book by Tiffany Thayer, published by Grosset and Dunlap, New York City.

Broadway and Hollywood Movies, published monthly by Hubbard-Ullman Publishing Corporation, 101 West 31st St., New York.

Loveliest of Friends, a book by G. Sheila Donisthorpe, published by Claude Kendall, 70 Fifth Avenue, New York.

Old Time Letters

A NUMBER of letters, in copper plate handwriting, picked from the musty files of Customs correspondence at the port of Niagara Falls were forwarded recently to the *Editor* by W. S. Byers, Collector. The letters are in an excellent state of preservation and the oldest in the group was dated January 24, 1859, addressed to the Customs authorities at the port by R. S. M. Bouchette, then Commissioner of Customs and Excise. It informed the Collector that, owing to the increase in smuggling in winter along the United States border in the vicinity of Niagara Falls, three additional Preventive officers were being placed at his disposal. The Commissioner offered a special inducement for good services on the part of the Preventive officers in the following words:—

> The Inspector General, as an encouragement to the officers concerned in the proper discharge of this important part of their duties, has recommended that the Crown's proportion of seizures be given to the seizing officers at your port, thereby enabling the officers engaged to equip themselves efficiently for defence, and for quickly moving from place to place. I have also to inform you that the extra remuneration to be allowed to officers upon Preventive duty away from their own ports will be as follows, viz: for married men, one dollar per diem; for single men, fifty cents per diem.

Another form of smuggling that flourished at one time is referred to in a letter sent to the Collector at Niagara Falls in 1881 and signed by J. Johnson. It reads in part as follows:—

> I have to call your special attention to the practice of Pullman car conductors or porters of bringing over in concealment, for traders or others, smuggled goods, especially jewelry and such other valuable goods as can be packed in a small compass. One of those men has just been convicted in Montreal, and sentenced to heavy fine and imprisonment.
>
> I cannot sufficiently enforce upon you the necessity of unwearied vigilance in reference to these cars, and the employees connected with them.

Informers, it seems, were very insistent in claiming a large share of proceeds from all cases, with which they were connected, where convictions were obtained. In this connection Mr. Johnson wrote the Collector at Niagara Falls in 1883 the following explanatory letter:—

> In reply to your letter I beg leave to state that I could not officially say more in such cases than to quote the regulations, and especially as my experience has been very unpleasant in reference to dealing with informers. They are apt to think that this Department can in every case enforce the full penalties of the law; and if that is not done, no matter what may be the reason, they become very clamorous and offensive. I may, however, correct your impression of what the regulations say respecting fines or penalties. If you read them carefully you will see that fines and penalties are distributed as proceeds of seizures; hence an informer is entitled to share in them as well as in proceeds of sales.

Fur Export An Ancient Trade

ALTHOUGH settlement has rapidly extended, the fur trade of Canada is in no immediate danger of extinction. A century ago the value of the export trade in furs exceeded that of any other product. This has been greatly changed, yet the total output has not declined, and Canada may still be described as the last great fur preserve of the world. In 1667 exports of furs to France and the West Indies were valued at 550,000 francs. In 1850, the first year for which trade tables are available, the value of raw furs exported was £19,395 ($93,872); for the twelve months ended June 30, 1920, the value was $20,417,329; for 1929, $24,181,208; and for 1930 the value was $17,187,399. The British market took $9,453,322 worth in 1929-30 and the United States most of the remainder.

Canadian manufacturers of furs, and the home consumption, are annually increasing with the growth of wealth and population. The area which will continue to furnish furs when settlement has planted its furthest outpost will still have to be reckoned by the hundreds of thousands of square miles.

Wheat Crop of Canada

THE 1931 wheat crop of Canada is officially estimated at 271,400,000 bushels, of which 246,400,000 bushels will come from the three Prairie Provinces—Manitoba, Saskatchewan and Alberta. The year's crop is 126,472,000 bushels below that of 1930. The largest production of wheat in 1931 is credited to the Province of Alberta with 119,100,000 bushels, followed by Saskatchewan with 101,300,000 bushels, and Manitoba with 26,000,000.

Production of other grains is also less in Canada during the past year than in several previous years.

Canada Fifth Trading Nation

FINAL figures recently issued dealing with Canadian trade in 1930 disclose that the Dominion continues to hold its position as the fifth trading nation of the world. In per capita trade among trading nations Canada rose from seventh position in 1913 to fourth in 1930.

In production and exportation of many staple products Canada ranks high among the principal nations. In the production of printing paper, nickel and asbestos the Dominion led all others. Canada is the world's second largest gold-producing country, and in output of wheat and zinc holds third place.

Prohibited Imports

REFERRING to Memorandum No. 399, containing a list of goods prohibited importation from the Union of Soviet Socialist Republics under Order in Council of 27th February, 1931, passed under the authority of Section 17 of the Customs Tariff, Collectors are advised that by Order in Council (P.C. 3029) dated the 10th December, 1931, it is ordered that the word "FURS," as referred to in Memorandum No. 399, shall be held to mean "furs other than fur skins of all kinds not dressed in any manner."

VALUED OFFICIAL OF THE DEPARTMENT PASSES

The Late John A. Watson.

By the death, after a brief illness, of John A. Watson, Chief Dominion Appraiser, on 26th December, 1931, the Department loses one of its most valued and outstanding officials. A man of keen and shrewd judgment, and of great capacity, he rose from humble beginnings in the service to a position of trust and authority, and his passing is not only a distinct loss to the Department he served so loyally, but to the city of Ottawa, in whose civic and educational affairs he was a prominent figure for forty years.

Born at Maple, York County, Ontario, in December, 1866, John Watson came to Ottawa in 1891 as a census clerk. In 1893, he was appointed to the Customs Department as a junior clerk by Honourable N. Clarke Wallace, then Controller of Customs. His rise in the service from modest beginnings was steady, and he saw years of duty in the Check Branch, and the Statistical Branch. In 1912, he was promoted to be Chief of the latter branch, and in 1913 was made Chief Dominion Appraiser, the position he held at the time of his death.

John Watson will be sorely missed in the Department. His buoyant optimism, bubbling good humour, and cheerful willingness to help others, made him a lovable character. He was a faithful and loyal worker, devoted to the interests of the Department, faithful to the end. May the green sod rest lightly upon him.

The following tribute of Mr. R. W. Breadner, Commissioner of Customs, fittingly voices the deep sense of loss sustained by the former colleagues and friends of the late Mr. Watson:—

" He was a faithful servant of his country, loyal to his department, and a very efficient and capable executive. I have been associated with him for many years, and his death comes as a shock, for, until recently, he seemed to be so active and vigorous. The Department loses a splendid official, and he will be sorely missed."

The following editorial tribute to Mr. Watson appeared in the *Ottawa Journal* of December 30, 1931:—

" The late John Archibald Watson was a thorough ' gentleman of the old school.' He was forthright in everything he did—honest not only with others but with himself. He was also most tactful, and that in combination with forthrightness is not an easy thing. As a high official of the Customs Department the interests of the Government were his first consideration, but without variation he was kindly and sympathetic. For years an elected Public School Trustee and since 1922 the nominated representative of that body on the Collegiate Institute Board, he took a keen though quiet interest in educational affairs, and gave close study to the school problems as they arose. The Dominion Civil Service loses a fine member and the city of Ottawa a good citizen."

* * HERE AND THERE * *

Mind those resolutions!

Plato once remarked, wisely: "When men speak ill of thee, live so nobody may believe them."

A thought for the New Year is that there is only one person in the world to whom we may be severe. There is only one who deserves it, and on whom we may vent our severity, and that person is our own self.

The Indians, who were the original inhabitants of the Yukon, were of a different type from those found on the prairies of Canada. Those in the northern end of the territory are part of the *Takudlin* tribe. Those in the centre part are *Stick* Indians, and those in the south part of the *Tlingit* tribe. There are also two fair-sized bands who migrated from Mackenzie valley, and who are of the Athabaska stock.

Although not definitely known, it is believed that most of the Yukon Indians are of Siberian or Japanese derivation. Many of them resemble the Japanese in figure and feature, and there is a tradition among them that their ancestors came over the big water in war canoes. Three different languages or dialects are spoken. The Indians of the north are not able to converse with those of the south.

These Indians are nomadic in their habits, and very few of them live regularly in cabins or houses. They formerly lived in *tee-pees* built of the skins of moose or caribou, hair side out, but in modern times they use the ordinary canvas tent.

There are many legends among the Indians, kept alive by the old women of the tribes. These lengends, at one time fully believed by the Indians, are now viewed in much the same light as white people view fairly tales One of the legends is in connection with a heavy landslide which it is obvious occurred at some time on the hillside, back of St. Mary's hospital at Dawson. According to this legend an Indian chief, who lived under the shadow of the mountain, had a beautiful daughter who was sought in marriage by the son of a neighbouring chief. As a result of negotiations between the two chiefs the beautiful daughter was promised in marriage if the son proved himself a good hunter and trapper, which he did. On the day set for the bridal feast the Indians, with the chief and his daughter, asked permission of their visitors to retire up the mountain side for a final parting ceremony. When safely out of the way the medicine man of the tribe started his fetish working, and caused the slide to occur, which buried all visitors including the bridegroom, and thus the beautiful daughter was saved from being taken away from her own people.

A bronze table on the front of the house in Fredericton, New Brunswick, where Bliss Carman, the Canadian poet, was born, bears the inscription:—"In this house lived Bliss Carman, Canadian bard, and internationally loved poet, 1861-1929. This tablet is erected by the Imperial Order, Daughters of the Empire in New Brunswick. Earth of my mother earth, spirit to Thee."

Many and varied are the reasons given by civil servants for late arrival at the office. The gentleman was obviously Irish who gave as his excuse that the street car he came in was so full that he had to walk. This is almost equal to the statement ascribed to Mr. Birrell, when, as Chief Secretary for Ireland, he described in the House of Commons a certain report as "a wholly garbled version of what never took place."

Here is a seasonable story:—

A hockey enthusiast having been to see his team play a match which they had lost, was returning home downcast, accompanied by his small son.

During the course of the game the lad had asked the usual "whys and wherefores" of his "daddy," but things were brought to a climax when he piped:

"Daddy, what becomes of a hockey player when he gets old, blind and deaf?"

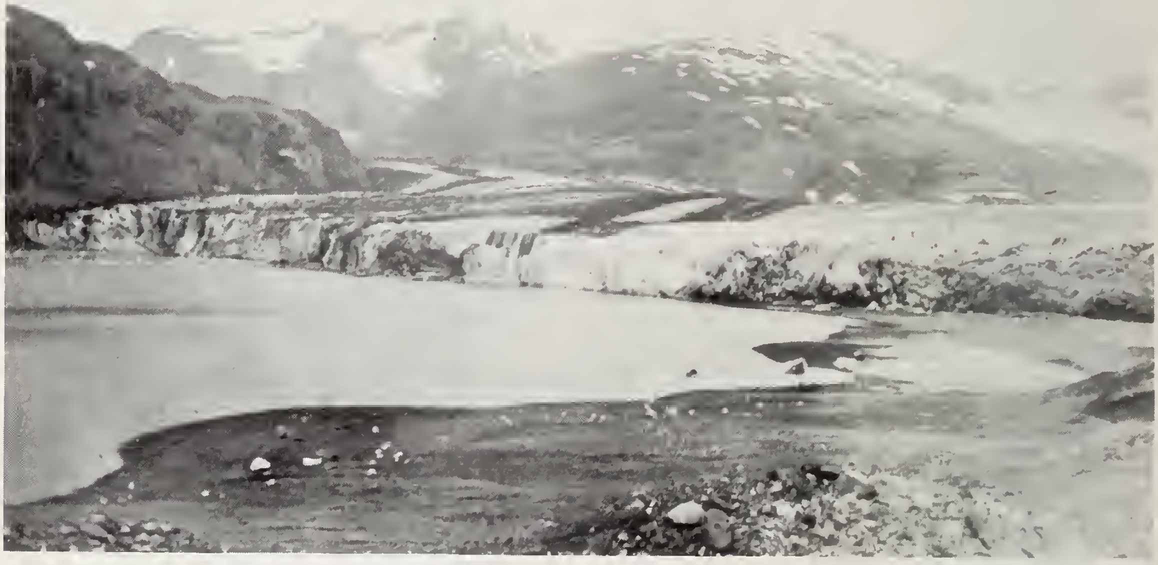
"They make a referee of him, son," was the laconic reply.

NEW DEEP WATERWAY INTO CANADIAN TERRITORY

Grand Pacific Glacier Recedes Beyond International Boundary

(The *Editor* is indebted to G. A. Yardley, Acting Inspector of National Revenue, Victoria, B.C., and to John A. Pounder, Engineer, International Boundary Commission, Department of the Interior, for the photograph, and the information used in preparing this article.)

HERE is a seasonable winter story. Ice recession at Glacier Bay, northern British Columbia, has opened a deep waterway into Canadian territory, through the Alaskan panhandle, and presented the possibility of sometime establishing a Canadian port at the head of Tarr Inlet. The Grand Pacific Glacier, which once filled Glacier Bay and emptied into United States coastal waters, has receded about one mile beyond the international border. The approach through Glacier Bay, Reid Inlet, and Tarr Inlet to Canadian territory is wide and deep, and, in daylight, easily navigable. Dry land has already appeared along most of the glacier front and the ice is still receding. As ice conditions are at present, however, any road from the head of Tarr Inlet to the interior along the Grand Pacific Glacier would have to cross tributary glaciers and this, of course, would render the route impracticable.



This photograph shows the receding glacier known as the Grand Pacific Glacier which has now receded until it is over a mile inside Canadian territory. The water in the foreground is Tarr Inlet. This great ice river has receded over sixty miles since its position was first recorded by Captain George Vancouver in 1794. The present rate of recession is about one hundred feet a year, the slowing up being due to the fact that four-fifths of the ice front is now on dry land.

A UNIQUE GLACIER

The history of this great ice river is unique. It has receded, for reasons unknown as yet, over sixty miles since the position of the ice front was first recorded by Captain George

Vancouver in 1794. It then filled Glacier Bay. The next record was taken by Indians in 1814 and showed that, in those intervening twenty years, the ice front had receded fifteen miles, leaving half of Glacier Bay open water. Sixty-five years passed before the location of the gigantic ice barrier was again reported, and this time it showed a recession of another twenty miles. By 1894, one hundred years after Captain Vancouver had made his observations, Glacier Bay, which is forty-four miles long, was open, and a branch named Reid Inlet had appeared. Gradually the glacier retreated the twelve miles of Reid Inlet, and narrowed into Tarr Inlet, which is thirteen miles long, and is crossed, near the far end, by the international boundary line. By 1912 most of the inlet was clear, and the ice front receded into Canadian territory a few years ago. The recession continues, though slowly, averaging at present less than one hundred feet a year. This slowing up is largely due to the fact that four-fifths of the ice front, which is about one mile long, is now on dry land, and only about one thousand feet are subject to the action of the salt water. The most rapid recession of the ice front occurred between the years 1892 and 1912 when it equalled over twenty miles, averaging one mile a year. Before 1892 recession averaged yearly about half a mile.

Carefully Investigated

With the prospect in view that eventually a port might be established at the head of Tarr Inlet, the Dominion Government made a careful investigation. The report filed at that time stated that "Tarr Inlet cannot at the present time be considered as a means of access to Canadian territory. . . . .However, visits to the place should be made from time to time for the purpose of watching what further action takes place there, as at some time in the future it is possible that such a recession of ice may occur as to entirely alter the present situation and provide a feasible entrance to settled Canadian territory without the necessity of traversing any American territory, and being subjected to the delays and expense necessitated by Customs and immigration regulations."

Pre-Glacial Forests

Nature requires a long period of time for the process of carving out a site for a new port. As the ice rolls back, stumps of trees of long-buried pre-glacial forests are coming to light. Bits of wood from these stumps, when examined scientifically, are found to date back about 300,000 years. Yet the wood is perfectly preserved. Even seeds taken from one of these pre-glacial silka spruce, when released from this long period of cold storage, began to germinate soon after being planted. Remains of large pre-historic animals have been uncovered by the receding ice, and found to be in a perfect state of preservation.

The present practical value of this newly opened waterway lies mainly in the realm of the tourist trade. The scenery is exceptional, even for this part of the world where Nature lavishes her splendours. The largest sea-going vessel could sail to the head of Tarr Inlet, the depth being nowhere less than forty fathoms, and the formation of sea ice in Glacier Bay or adjoining inlets in the coldest weather is unknown. This is due, doubtless, to the warm Japan currents that reach these shores. Reporting upon the navigability of this waterway the district engineer for the Department of Public Works, stationed at Victoria, B.C., stated:—

> There is a comparatively small amount of floating ice encountered in Glacier Bay and Tarr Inlet, and navigation in these waters is now practically safe during daylight. As there is no other glaciated country so accessible, and very few parts of the Pacific Coast can show such marvelous scenery as is to be seen in Glacier Bay, it is hoped that steamship lines can benefit from the new conditions existing there very considerably.

DAIRY OUTPUT

The output of Canadian dairy factories in 1930 had a value of $127,184,513 of which creamery butter accounted for $57,177,798; factory cheese, $18,105,447; concentrated milk products, $10,039,369 and miscellaneous products $41,861,899. The number of dairy factories in operation last year totalled 2,719, of which 1,200 were creameries, 1,202 cheese factories, 291 combined butter and cheese factories, and 26 concentrated milk plants.

QUEBEC LEADS IN NUMBER OF SEIZURES

Eight Months Summary of Preventive Service Work

A SUMMARY of the varied activities of the Customs-Excise Preventive Service in the first eight months of the present fiscal year shows that 3,043 seizures were made. Of this number 1,736 seizures were Customs and 1,307 Excise. In the corresponding months of 1930-31 seizures totalled 3,329; Customs 2,487, Excise 842. Included amongst seizures taken in the eight months period of this fiscal year were 17,408 gallons of spirits, 12,950 gallons of alcohol, 4,837 gallons of beer, 603 ounces of narcotic drugs, 612,776 cigarettes, 10,892 pounds of cut tobacco, 518 cigars, 340 complete stills, 66 vessels, 316 automobiles, 5 aeroplanes.

Seizure proceeds for the eight months period amounted to $268,306; Customs $201,461, Excise $66,845.

The largest number of seizures for any one province, for the eight months period, was taken in Quebec, totalling 814; made up of Customs 415, Excise 399. Ontario reported the second largest number of seizures, namely 640; made up of Customs 435, Excise 205. In the corresponding eight months of the last fiscal year Ontario led the other provinces with 1,039 seizures, Customs 902, Excise 137; and Quebec came next with 665 seizures, Customs 422, Excise 243.

November Seizures

Seizures taken in November, 1931, numbered 375; made up of Customs 227, Excise 148. In November, 1930, seizures totalled 289; made up of Customs 182, Excise 107. The heaviest seizures in November this year consisted of liquor, totalling 3,592 gallons. Of this amount the largest quantities were taken in New Brunswick and Quebec. Alcohol seizures amounted to 2,995 gallons, nearly all of which was taken in Quebec. Out of a total of 66,305 cigarettes seized, 34,770 cigarettes were taken in Quebec and 26,300 cigarettes in New Brunswick. Fifteen complete stills were unearthed by Preventive officers in Quebec alone, and a total of 26 stills was taken in the other provinces. Seizures for November included also 825 gallons of beer, 26 ounces of narcotic drugs, 336 pounds of cut tobacco, 13 vessels, 55 automobiles, 1 aeroplane.

Seizures by provinces were as follows:—

Prince Edward Island, Customs 9, Excise 1; Nova Scotia, Customs 38, Excise 9; New Brunswick, Customs 22, Excise nil; Quebec, Customs 59, Excise 58; Ontario, Customs 53, Excise 22; Headquarters (Ottawa), Customs 20, Excise 5; Manitoba, Customs 11, Excise 18; Saskatchewan, Customs 6, Excise 16; Alberta, Customs 3, Excise 9; British Columbia, Customs 6, Excise 10.

Seizure proceeds in November amounted to $32,602; Customs $23,435; Excise $9,167.

QUEER HIDING PLACES

Two seizures of contraband liquor were made recently by officers of the Preventive Service at Barachois, Quebec. In one instance information was received that a large quantity of liquor was concealed on the premises of a well-known rum-runner, and two officers investigated. The liquor *cache* was finally located in a stable buried beneath a pile of wood. It consisted of 251 bottles of liquor, 25 5-gallon kegs of rum and 105 gallons of alcohol. The seized goods were transferred to Matane.

In the second instance an officer of the Preventive Service was informed that an old barn at Barachois was being used for storing contraband liquor. After extensive search the liquor was found concealed under a mass of straw. The seizure consisted of 120 bottles of assorted liquor and 3 5-gallon kegs and 18 bottles of rum.

About the time of this latter seizure a large still and plant were unearthed by Preventive officers on a farm near Lacadie, Quebec. Five men connected with these illicit distilling operations were arrested, tried and convicted. Each received sentence of $200 fine and one month in jail or, in default of payment, an additional six months.

APPLE EXPORTS FROM HALIFAX INCREASED

Large Quantities Shipped from that Busy Port

An increase is recorded of 26·7 per cent in apple shipments from the port of Halifax, up to November 15, 1931, as compared with the corresponding period of 1930. Total shipments of apples up to the date mentioned, this year, amount to 559,562 barrels. Last year's figure for the corresponding period was 441,579 barrels, and the increase for the season is 117,983 barrels.

Shipments through the port are practically all from the orchards of the Annapolis Valley, and the total figures for the season, so far, represent approximately one-third of the exportable crop from that source. The ports to which the apples have been consigned are Liverpool, London, Manchester, Cardiff, Glasgow, Hull, Avonmouth, Copenhagen, Gothenburg, Antwerp and Havre.

The largest quantity consigned to one port, this season, has been 215,867 barrels which have gone to London. Last year, at the corresponding date, 145,267 barrels had been shipped to that port from Halifax. The increase for the season, therefore, is 70,600 barrels.

The greatest increase in apple shipments for the season has been to Liverpool, to which port 79,157 more barrels have been sent, this year, as compared with 1930. The figures for the two years are: 1930, 106,044 barrels; 1931, 185,201 barrels.

The White Star liner, *Majestic*, docked at Halifax in water 45 feet deep, which, less than two decades ago was a quarter mile or so from the shore line.

WATER POWER

Total water-power installations in Canada have grown from 71,515 horse-power in 1890 to 6,125,012 horse-power at the beginning of 1931. Over 85 per cent of the present installation is installed for general distribution by central electric station organizations.

ONE FOR EVERY EIGHT

There were 1,239,886 motor vehicles registered in Canada at the end of 1930, an increase of 44,249 over the total registration at December 31, 1929. The "automobile density" of Canada is one motor vehicle for every eight persons in the Dominion.

THE FAMILY ALBUM

J. T. Bailie has been promoted to the position of Surveyor of Customs and Excise at the port of Winnipeg, Manitoba. Mr. Bailie entered the Customs service at Winnipeg in 1913 as Acting Preventive Officer. In 1919 he was appointed Customs Express and Postal Cashier, and was promoted to the position of Customs Express and Postal Superintendent in 1924, which position he held until his recent promotion. The new Surveyor has always taken an active interest in Civil Service affairs. He served as President, and also as Secretary, of the Manitoba Customs and Excise Officers Association, and is at present a Vice-President of both the Civil Service Federation of Canada, and the Dominion Customs and Excise Officers Association. Mr. Bailie is well known, also, in Winnipeg and provincial sport circles, and is now serving his fourth consecutive year as President of the Manitoba Football Association.

A BUSY AIR HARBOUR

Summary of International Traffic at St. Hubert

A DETAILED summary of international aeroplane traffic through the Customs Air Harbour at St. Hubert, Quebec, from the day of its official opening, October 1, 1928, to October 31, 1931, was furnished the Review by Paul E. Jensen, Customs officer in charge at the Air Harbour. This summary shows that the yearly total of aeroplane traffic increased up to the end of the last fiscal year, since which the average number of aeroplanes per month reported inwards and outwards has slightly decreased. Traffic totals covering the entire period were as follows:—

Aeroplanes reported inwards from October 1, 1928, to March 31, 1929, 172, outwards 174; passengers inwards 115, outwards 135; baggage inwards 190 pieces, outwards 190 pieces; bags of mail inwards 2,456, outwards 1,068; express inwards 23 packages, outwards nil; aeroplanes imported 7; value of aeroplanes and parts for duty purposes $137,500.

In the fiscal year 1929-30, aeroplanes reported inwards 498, outwards 511; passengers inwards 698, outwards 753; baggage inwards 733 pieces, outwards 733 pieces; bags of mail inwards 5,864, outwards 1,981; express inwards 231 packages, outwards nil; aeroplanes imported 63; value of aeroplanes and parts for duty purposes $567,437.

In the fiscal year 1930-31, aeroplanes reported inwards 760, outwards 724; passengers inwards 688, outwards 1,077; baggage inwards 750 pieces, outwards 1,040 pieces; bags of mail inwards 6,410, outwards 2,060; express inwards 2,058 packages, outwards 35 packages; aeroplanes imported 25; value of aeroplanes and parts for duty purposes, $200,611.

In the seven months period from April 1 to October 31, 1931, aeroplanes reported inwards 396, outwards 382; passengers inwards 326, outwards 487; baggage inwards 377 pieces, outwards 584 pieces; bags of mail inwards 3,428, outwards 1,275; express inwards 27 packages, outwards 4 packages; aeroplanes imported 4; value of aeroplanes and parts for duty purposes, $23,622.

FEWER VESSELS ARRIVED

August was Busiest Month at Montreal Port

PASSENGER vessels entering Montreal harbour, during the past season of navigation, numbered 198, compared with 217 vessels in the previous year, according to a detailed summary covering the activities of the Montreal wharf baggage staff, furnished the REVIEW by A. Laing, Surveyor. The largest number of arrivals for any one month last season is shown in August, totalling 37 vessels. In August, 1930. arrivals totalled 46. A decrease is shown, also, in the number of passengers arriving, dropping from 44,641 in 1930 to 29,112 in 1931. Baggage examination covered 70.359 pieces as against 90.624 in the previous year, while baggage in bond, totalling 3,949 pieces, showed a decrease of 2.571 compared with the 1930 season. An increase amounting to $6,865 is shown, however, in the total duties levied on passenger baggage; collections for the shipping season just ended being $29,614, and for the previous season $22,749.

FOR VEHICULAR TRAFFIC

A total of $93.101,050 was spent on the construction and maintenance of highways, roads, bridges, and ferries for vehicular traffic in Canada during 1930. according to an official report just issued. Of this total $69,988.233 was spent on construction and $23,102.817 on maintenance. The total road mileage in the Dominion at the end of 1930 was $394.372. of which 80.497 miles were surfaced highway. The mileage of gravel road was 71.347. The Province of Ontario had 44.740 miles of surfaced highways, which is 55·6 per cent of the total for Canada. Quebec was second with 13.302 miles or 16·5 per cent. British Columbia was third with 4,596 miles.

RAPID EXPANSION

Rapid expansion took place last year in the vegetable-canning industry throughout Canada. The increase in 1930 was 64·8 per cent as compared with 1929. Total production amounted to 10,066,614 cans.

CANADA'S GOLD PRODUCTION

Gold held second place in point of value among Canada's mineral products in 1930, being surpassed only by coal; the value of gold represented 15·5 per cent of the total mineral production of the country in 1930. As a world producer of gold, Canada ranked second, with 2,102,068 ounces valued at $43,453,601, the largest output ever recorded in the Dominion; the Transvaal was first with a production of 10,719,760 fine ounces, and the United States was third with an output of 2,053,659 fine ounces. Southern Rhodesia produced 547,630 fine ounces during 1930 and the western Australia output amounted to 416,369 fine ounces. Official gold figures from Russia are not yet available for 1930; the production from that country (including Siberia) in 1929 was reported at 1,300,000 fine ounces.

Five provinces and the Yukon Territory in Canada produced gold as follows: Nova Scotia, 1,272 fine ounces; Quebec, 141,747; Ontario, 1,736,012; Manitoba, 23,189; British Columbia, 164,331; and the Yukon, 35,517.

COPPER PRODUCTION

Copper production in Canada during September, 1931, amounted to 24,887,931 pounds as compared with 27,159,496 pounds in August and 26,044,280 pounds in September last year. The Dominion Bureau of Statistics records show that during the month under review Quebec produced 6·3 million pounds; Ontario, 8·2 million pounds; Manitoba, 4·5 million pounds; and British Columbia, 5·8 million pounds. Blister copper production in Canada in September totalled 20,563,352 pounds; in the previous month 22,729,707 pounds were produced.

SEA FISHERIES

Canada sea fisheries last year used 16,700 gasoline boats and 14,570 sail and rowing boats in addition to 1,200 fishing vessels. Over 15,000 Canadians were employed in the Dominion's fish curing plants and canneries.

NEWS AND COMMENT

WALKERVILLE, ONT.: A. F. Brain, Inspector of Excise, retired on superannuation October 1, 1931, after thirty-six years of service. Mr. Brain was appointed to the Excise Division at Guelph, Ontario, in 1895, removing to Windsor in 1906. He was promoted to the position of Dominion Inspector of Distilleries in 1912, and in addition was made Collector of Inland Revenue six years later. He was reclassified in this latter position the following year as District Inspector of Inland Revenue. In 1921 Mr. Brain was given the classification which he held at the time of his retirement.

The Customs-Excise staffs of the port of Windsor and the outport of Walkerville, with the Excise staff attached to the local distillery, tendered a dinner to Mr. Brain on the evening of December 14th last, and presented him with an electric mantel clock suitably inscribed. Tributes were paid to the retired Inspector by the heads and representatives of the various staffs, including those of the Income Tax, Weights and Measures, and the Preventive Service.

HALIFAX, N.S.: More than a quarter of a million tourists visited Nova Scotia in 1931. Bringing the largest influx of summer visitors in the history of the Province, the 1931 tourist season was marked by a substantial increase in the number of tourists entering Nova Scotia during a year when travel in many of the leading tourist countries showed a decrease due to adverse economic conditions. From May 15 to October 15, 1931, 253,984 tourists entered Nova Scotia.

TORONTO: Collections at the Customs Postal Branch, Toronto, in November, 1931, amounted to $76,193. Packages received numbered 30,720; packages delivered 27,779; entries received 2,560. At the Express Branch, collections totalled $222,590; packages received 17,075; entries 3,523.

Aeroplanes reported inwards at the Customs Leaside Air Harbour during November numbered 4; Canadian 1, United States 3. Aeroplanes reported outwards numbered 5; Canadian 2, United States 3. Passengers totalled 10; inwards 5, outwards 5.

MONTREAL: Aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, during the month of November, 1931, numbered 33, outwards 35. Passengers reported inwards numbered 20, outwards 44; baggage inwards 35 pieces, outwards 72 pieces; bags of mail inwards 429 (7,653 pounds), outwards 160 (1,000 pounds).

Duty paid value of aeroplane parts imported, $79.

The *Canadian Transporter,* of the Canadian National Steamships, cleared the port of Montreal on November 25, with a large cargo of Canadian products for Australian and New Zealand ports. Included in her cargo were such items as automobiles and parts, newsprint, and farm machinery as well as general merchandise, and it is considered that the shipment is a direct result of the recent Canada-Australia trade agreement, which is intended to stimulate commerce between Canada and the Antipodes.

Two other Canadian National freighters, the *Canadian Scottish* and the *Canadian Victor* which sailed from Montreal on October 20 and November 21 respectively, will also proceed to the Antipodes, after calling at South American ports. The first mentioned, which is to be ordered around the Horn after discharging her cargo at Buenos Aires, will be the first Canadian National freighter to pass through the Straits of Magellan. During the winter, ships of the Canadian National freight service trading to the Antipodes will sail from Halifax.

KENTVILLE, N.S.: At Port Williams, Nova Scotia, a cold storage warehouse is now operating which has storage capacity for 12,000 barrels of apples. This type of warehouse is stated to be the first of its kind in the province, and its success in keeping perishable apples at a trifling cost until the markets are able to absorb them, is expected to lead to the establishment of many such pre-cooling systems throughout the famous apple-growing district of the Annapolis valley. Only limited provision for pre-cooling had been available previously.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of November, 1930, and November, 1931:—

November, 1931, spirits potable, $770,275; November, 1930, $1.066.225. November, 1931, spirits, non potable, $87,719; November, 1930, $87,213. November, 1931, malt, $243,750; November, 1930, $326,127. November, 1931, cigars, $47,409; November, 1930, $52.594. November, 1931, cigarettes, $2,136,520; November, 1930, $2.359,473. November, 1931, manufactured tobacco, $386.546; November, 1930, $335,-259. November, 1931, foreign raw leaf tobacco, $461.614; November, 1930, $466.787. November, 1931, beer, $25.584; November, 1930, $20,765. November, 1931, licences, $795; November, 1930, $422. November, 1931, total, $4.160,216; November, 1930, $4.714.868.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1930, and November, 1931:—

November, 1931, tobacco, cut, 1.451,340 pounds; November, 1930, 1.224.840 pounds. November, 1931, tobacco, plug, 410.253 pounds; November, 1930, 455,-503 pounds. November, 1931, cigarettes, number 355.831.968; November, 1930, 401.213.789. November, 1931, cigars, number 15.753.873; November, 1930, 17.418.328. November, 1931, snuff, 70.843 pounds; November, 1930, 84.821 pounds. November, 1931, foreign raw leaf tobacco, 1.144,401 pounds; November, 1930, 1.139.124 pounds.

SEASON SHOWS INCREASE

Eleven Months Tourist Figures in New Brunswick

THE final month of the 1931 tourist season in New Brunswick brings an increase of over eight per cent in the number of United States cars entering the province. On November 30, 1931, the total stood at 57,876 cars entering for tourist purposes for periods varying from 24 hours to 60 days, against 53,272 on the same date in 1930. This 1931 figure is the largest in the history of the province for a period of eleven months.

Totals of entries at both St. Stephen and Richmond Road (Woodstock), the chief ports, were increased; St. Stephen totalled 15,399 this past season against 14,245 in 1930; and Richmond Road, Woodstock, rose to a new high of 10,964 over 10,155. Clair shows a volume of business almost double that of last year due to the opening some time ago of a new international bridge connecting Clair with the towns of northern Maine. Entries at that point reached 3,236 against 1,749 for the previous season.

BEET SUGAR PRODUCTION

Production of beet sugar in Canada in 1930 exceeded that of the previous year in value by $1,197,629. The acreage increased 7,976 acres, and the yield increased 162,111 tons.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the nine months of the fiscal year December, 1930 and December 1931. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	41,357 40	32,395 27	* 8,962 13
Halifax	625,677 34	735,816 56	110,139 22
St. John	573,635 41	487,528 16	* 86,107 25
Quebec	1,115,540 13	902,289 12	* 213,251 01
Montreal	21,363,610 37	17,404,767 46	* 3,958,842 91
Ottawa	2,572,221 24	2,594,473 21	22,251 97
Kingston	164,433 43	133,028 32	* 31,405 11
Belleville	510,181 87	284,140 89	* 226,040 98
Toronto	18,454,947 86	15,400,580 01	* 3,054,367 85
Hamilton	5,582,256 69	4,587,837 57	* 994,419 12
London	6,310,804 80	4,757,361 44	* 1,553,443 36
Ft. William	314 460 20	165,779 70	* 148,680 50
Winnipeg	3,434,611 98	1,968,915 97	* 1,465,696 01
Regina	594,520 39	160,851 59	* 433,668 80
Saskatoon	233,538 68	183,958 23	* 112,518 90
Pr. Albert	62,938 45	....	....
Calgary	1,727,446 85	1,165,584 73	* 561,862 12
Edmonton	478,339 56	372,567 86	* 105,771 70
Vancouver	4,785,154 30	3,655,515 54	* 1,129,638 76
Yukon	20,314 35	9,119 24	* 11,195 11
Head Office	8,749 29	5,292 58	3,456 71
Total	68,974,740 59	55,007,803 45	*13,966,937 14

* * DEPARTMENTAL RULINGS * *

La Plant-Choate Backfiller with oscillating blade, to be operated by and in front of a caterpillar tractor, not being mounted on self-propelling wheels or crawling traction and not being semi- or full-revolving boom and scraper type, is not entitled to entry under Tariff Item 422a but is dutiable under Tariff Item 427.

Composition battery boxes for electric storage batteries. Tariff Item 445e.

Chain pipe wrenches or tongs (so called). Tariff Item 431b.

Coffee urns or coffee percolators equipped with electric elements for cooking coffee. Tariff Item 443(3).

Coal in size commonly known as birds eye. Tariff Item 588.

Fibre boards known as " Masonite Insulation," "Masonite Quartrboard" and "Masonite Prestdwood." Tariff Item 192.

Delete the publication entitled "Broadway and Hollywood Movies" from Appraisers' Bulletin No. 3738 Supplement No. 3, as it is now prohibited (vide Memorandum No. 483).

"Hulsene Windowpol" (window cleaning fluid) from F. Hulse and Company, Limited, Woodlesford, Leeds, England. Tariff Item 220b.

Hat braids made of the following materials are to be considered of a class or kind not made in Canada and permitted entry under Tariff Item 569c, when containing more than 50 per cent by weight of one or more of these materials, viz:—

Neora (Ramie Fibre coated with Cellophane).
Pedaline (Hemp Fibre coated with Cellophane).
Hemp.
Monofil (or so-called Hair Braid).
Cellophane (this may be distinguished from Visca as it is more transparent and lustrous).
Glazed or Stiffened Cotton Yarns.
Ramie Fibre (coated or not).
Chip.
Paper.

Hat braids containing 50 per cent or more by weight of one or more of the following materials are to be held of a class or kind made in Canada, not entitled to entry under Tariff Item 569c, but dutiable according to the regular provisions of the Tariff:—

Visca or Imitation Straw.
Felt Strips.
Chenille.
Woollen or Worsted Yarn.
Mohair Yarn.
Cotton Yarn (not coated or stiffened).
Artificial Silk.
Tinsel.

This ruling to be in effect on and after the 2nd November, 1931, and to remain in force until otherwise determined after further investigation.

TRAFFIC AT NIAGARA FALLS

Touring permits for periods up to 60 days issued for United States automobiles at the port of Niagara Falls in November, 1931, totalled 6,081. This shows a slight increase compared with the number issued in November last year. Permits issued for stays of 24 hours or less totalled 41,589. Touring permits issued for Canadian cars leaving Canada numbered 3,912.

Automobiles crossing at the Falls View, Lower Arch and Queenston bridges in November numbered 136,315. This total was made up as follows:—United States automobiles inwards 47,463, outwards 46,594; Canadian automobiles inwards 20.980, outwards 21.278. Other vehicles totalled 9,356, inwards 4,652, outwards 4,704; passengers 604,417, inwards 303,848, outwards 300,569.

* * THE QUESTION BOX * *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the previous number:—

(1) What Customs forms are officers required to use who are assigned to duty on trains and at stations?

(2) May a person from whom goods have been seized put in a bid for them at a sale by tender? Are there any departmental regulations covering this point?

(3) Would a tourist from the United States, who is spending the summer at a cottage in Canada, be permitted to enter free of duty 100 cigarettes each time he returns to Canada after crossing to the United States, once or twice a week?

The answers are:—

(1) Officers assigned to duty for examination of baggage on trains, and at stations, should make collections on Form B-16$\frac{1}{2}$, and account for such collections on Form B.16.

(2) Yes, but acceptance of tenders will be subject to consideration, as the highest or any other tender need not necessarily be accepted. Circular 526C. prevents officers of Customs and Excise from purchasing goods offered for sale under the Customs Act or Excise Act.

(3) If this inquiry was prompted by the suspected abuse of the privileges of section 7 of departmental Memorandum No. 88, it is suggested that particulars be furnished to the department in order that an investigation may be made.

These questions will be dealt with in the next number:—

(1) Section 85*b* of the Special War Revenue Act defines duty paid value as follows:—

> Duty Paid Value shall mean the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs tariff whether such article be in fact subject to ad valorem or other duty or not, and in addition the amount of the Customs duties, if any, payable thereon.

Section 86*b* states that sales tax on importations shall be computed on the sale price of the goods, while Section 85*a* defines sale price.

Section 88 of the same Act states that the one per cent Excise tax is payable on the duty paid value.

For purposes of arriving at the correct duty paid values in computing these taxes, does duty paid value include special duty such as cash discounts, etc., and penalties under the Marking Act?

(2) Section 254 of the Excise Act provides for the taking of stock quarterly in bonded factories. The Regulations contained in Circular No. 220-C, page 12, section No. 38, provide for stocktaking on April 1 of each fiscal year. The Regulations make no mention of quarterly stocktaking as directed in the Act. Are the provisions of Section 254 and 256 still effective, and if so, how are the Act and Regulations reconciled as to stocktaking?

TARIFF CHANGES

Referring to Supplement "C," Memorandum No. 424, Collectors are advised that in accordance with Order in Council, P.C. 3014 of 3rd December, 1931, the words "New Guinea" in the last line but one of the Supplement referred to are to be deleted and the following substituted therefor:

> That part of New Guinea which is under mandate of the League of Nations to His Majesty's Government in the Commonwealth of Australia.

A similar substitution should be made in the 18th line of page 218 of the Office Consolidation of the Customs Tariff and amendments with index to 1st October, 1931.

* * THE LETTER BAG * *

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Re Card System

R. L. Eaton, Collector, Kentville, Nova Scotia, writes in part:—

Regarding suggestions in connection with the tariff card system by Officer H. J. Soucy, St. Clair, N.B., in the December Review, it appears to me that most officers would welcome some kind of a condensed tariff, as a large number use outside helps. My idea of a working tariff is one which will leave little room for doubt as to classification or status, and I am sure that a minute classification would be the most useful for ready work and correctness.

It appears to me that the card system would be bulky, and a harder working system than the tariff or hand book, and unless the whole card system was operated through the Department, it issuing all cards with data and changes, there would be many different conclusions by the various officers.

A tariff hand book, such as I propose, could set forth such rulings as now appear in Appraisers' Bulletins, as the bulletin system, due to tariff changes frequently taking place, is a very hard working proposition. I would suggest the issuance of a condensed bulletin bringing all items up to date. It would be most helpful if all bulletins, memoranda and circulars, from their beginning, were set forth in a consolidated form. Very few of those first issued are in effect to-day, and new officers at ports find that many of the earlier bulletins, etc., to which their attention is called, are missing.

A Refund Claim Matter

Geo. W. King, of the Customs-Excise staff, Cobourg, Ontario, writes:—

I wish you would publish this letter, with reference to form K.14 Refund Claims, so that other officers could give their opinion on the subject.

At present this form K.14 is to be filled in by the officer at the port where the duty was paid, and the onus is on that officer. Cases arise where the importer claims a refund, submits his claim, the officer concerned fills in his statement at the foot of the form, and the Collector signs the form statement that the refund is approved, when neither the officer concerned nor the Collector approves the refund. The officer's statement would show that in his opinion a refund would appear to be an evasion of the penalty imposed, and the Collector, knowing the same, would have to sign the printed statement of approval so that the claim may be sent to the Department. The Department then returns the claim with a K.14a sometimes cancelling the claim, and at other times asking numerous questions. If the claim is cancelled the importer then asks that the claim be submitted again.

The form for refunds would be improved if made out so that the officer had only to sign that the attached invoices were the actual ones covering the goods upon arrival and entry, and the corrected invoices now submitted to cover the same goods, and the Collector to sign that the above refund is being forwarded to the refund branch. Then the claim could be forwarded to the refund branch, and all invoices looked into, and the claim either paid or cancelled, the decision of the refund branch being final.

This would put the onus of the claim on the proper branch, and also save a large number of K.14a's being issued and much time and correspondence.

MONTREAL EXPRESS BRANCH

At the Customs Express Branch, Montreal, collections in November, 1931, totalled $142,232. Entries received numbered 2,030; packages delivered 10,099. At the Postal Branch collections totalled $84,085.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER-DECEMBER

ADDITIONS

Nova Scotia

Port Hawkesbury (Arichat): F. B. LeBlanc, Sub-Collector of Customs and Excise, Limited Service (Registrar of Shipping).

Preventive Service

W. R. Burt, Customs Excise Enforcement Officer; Miss M. McLean, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Liverpool: E. D. More, Collector of Customs and Excise, Limited Service (Registrar of Shipping) (superannuated).

Sydney (Port Morien): J. F. McLean, Sub-Collector of Customs and Excise Limited Service (Outport closed).

Prince Edward Island

Charlottetown: L. A. McDonald, Customs Excise Examiner.

New Brunswick

Woodstock (Edmundston): J. L. Daigle, Customs Excise Examiner, Grade 1 Outport.

Quebec

Granby: H. L'Ecuyer, Customs Excise Examiner.

Montreal: Raoul Major, D. Payette (superannuated), Customs Excise Clerks: Isidore Sanche, Customs Truckman.

(St. Jacques): J. A. R. Guilbeault, Customs Excise Enforcement Officer.

Rock Island: W. J. Vanasse, Customs Excise Clerk (Resigned).

Ontario

Hamilton: L. Carter, Customs Truckman (superannuated).

Peterboro: Wm. H. Buller, Senior Customs Excise Clerk (superannuated).

Toronto: M. J. Cannon, Customs Excise Examiner (Retired).

(West Toronto): A. L. McKinnon, Customs Appraiser (superannuated).

British Columbia

Nanaimo (Cumberland): H. C. Brown, Sub-Collector of Customs and Excise, Grade 1.

Preventive Service

J. A. Bergeron, J. A. Gosselin, F. Z. Kennedy, E. E. Nash, Customs Excise Enforcement Officers; A. G. Veniot, Special Customs Excise Officer, Grade 2.

Administrative

J. A. Corbeil, Clerk, Grade 4 (Resigned); Miss J. A. McCaig, Typist, Grade 2.

PROMOTIONS

Nova Scotia

Halifax: M. S. Regan, from Express and Postal Computing Clerk to Computing Clerk: W. G. Stoneman, from Customs Express and Postal Cashier to Customs Excise Supervising Officer.

Quebec

Montreal: J. E. A. Duquette, N. E. Ferland, from Customs Excise Examiners to Special Excisemen, Grade 1; Lucien Gauvreau, from Assistant Customs Appraiser to Customs Appraiser (Divisional); Cyrus Walsh, from Express and Postal Computing Clerk to Assistant Customs Appraiser.

Ontario

Belleville: A. D. McCutcheon, from Customs Excise Examiner to Special Exciseman, Grade 1.

Hamilton: (Dundas): J. W. Lang, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2.

London: W. A. C. Lindsay, from Customs Excise Cashier to Customs Excise Account Clerk, Grade 5 Port.

St. Thomas: Jas. Mason, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 2.

Toronto: W. F. H. Alford, from Customs Excise Examiner to Express and Postal Computing Clerk; W. J. Parker, from Messenger to Customs Truckman.

Administrative

F. C. Attfield, from Clerk, Grade 3 to Clerk, Grade 4; L. E. Frost, from Clerk, Grade 4 to Departmental Accountant, Grade 1; A. D. Heighton, P. K. Philpotts, from Clerks, Grade 3 to Clerks, Grade 4.

TRANSFERS

C. R. Hamilton, from Customs Excise Clerk, Toronto, Ont., to Senior Customs Excise Checking Clerk, Administrative, Ottawa, Ont.

W. P. Walker, from Customs Excise Clerk, Prescott, Ont., to Sub-Collector of Customs and Excise, Grade 1, Cardinal, Ont.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1930 AND 1931

—	1930	1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	10,478,483 83	8,084,629 35		
Less refunds and Drawbacks	1,696,494 14	833,754 31		
Net	8,781,989 69	7,250,875 04	1,531,114 65	....
Excise Taxes	2,954,380 15	6,004,164 40		
Less Refunds and Drawbacks	48,693 87	56,852 05		
Net	2,905,686 28	5,947,312 35	....	3,041,626 07
Excise Duties	4,540,412 93	4,326,326 34		
Less Refunds and Drawbacks	43,210 35	64,153 70		
Net	4,497,202 58	4,262,172 64	235,029 94	....
Sundry Collections	76,334 28	69,589 79		
Less Refunds and Drawbacks	74 41	21 50		
Net	76,259 87	69,568 29	6,691 58	....
Net Totals	16,261,138 42	17,529,928 32	1,772,836 17	3,041,626 07
Net Increase	....	....	....	1,268,789 90

TOTALS FOR NINE MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	117,204,316 76	88,146,496 33		
Less Refunds and Drawbacks	13,568,566 36	7,878,283 25		
Net	103,635,750 40	80,268,213 08	23,367,537 32	....
Excise Taxes	30,404,117 82	42,483,665 03		
Less Refunds and Drawbacks	496,799 65	435,377 94		
Net	29,907,318 17	42,048,287 09	....	12,140,968 92
Excise Duties	47,092,627 25	39,303,971 17		
Less Refunds and Drawbacks	587,290 45	547,691 94		
Net	46,505,336 80	38,756,279 23	7,749,057 57	....
Sundry Collections	931,582 66	711,451 05		
Less Refunds and Drawbacks	1,492 14	726 76		
Net	930,090 52	710,724 29	219,366 23	....
Net Totals	180,978,495 89	161,783,503 69	31,335,961 12	12,140,968 92
Net Decrease	....	....	19,194,992 20	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1930 AND DECEMBER 1931

—	December, 1930	December, 1931	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	745,809 32	2,815,582 81	....	2,069 773 49

TOTALS FOR NINE MONTHS

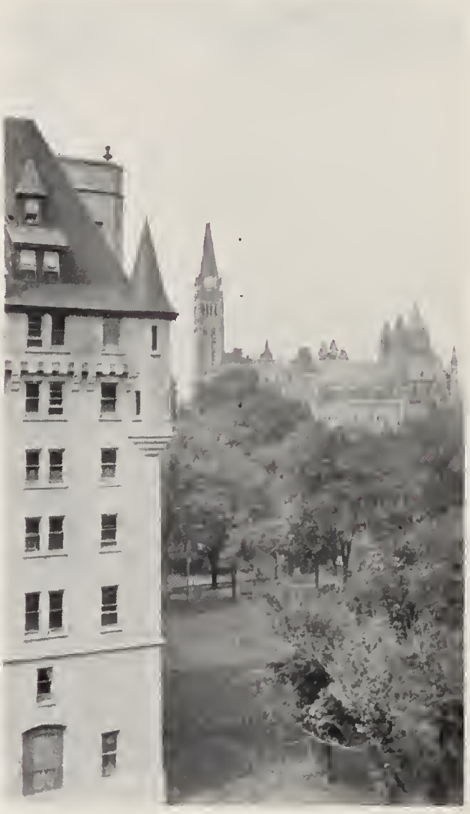
—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	68,974,740 59	55,007,803 45	*13,966,937 14*	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1930 AND 1931

—		December, 1930		December. 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	66,819,668	....	53,255,476
Total Exports (Foreign Produce)		....	1,233,100	....	962,573
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	22.230,397	14,241,020	22,355,975	14,009,343
Wheat flour	Brls.	601.894	2,496,194	451,310	1,601,083
Fish	Cwt.	561,009	2,919,440	647,132	2,086,078
Furs	$	....	807,485	....	1,151,200
Meats	Cwt.	24,241	451,832	45,025	589,926
Cheese	Cwt.	40.254	634,918	38,931	447,200
Planks and boards	M ft.	93,828	2,004,720	56,648	1,153,396
Wood pulp	Cwt.	1,085,569	2,577,546	1,080,796	2,394,402
Newsprint	Cwt.	4,509,903	12.469,546	3,236,701	8,299,049
Automobiles and parts	$	....	1,672,097	....	145,616
Copper, unmanufactured	Cwt.	116,909	1,526.841	88,517	650,888
Nickel, unmanufactured	Cwt.	71,145	1,485,211	35,123	896,405
Imports entered for Consumption—Free goods		....	23.262.190	....	12,896,321
Imports entered for Consumption—Dutiable goods		....	37.075,744	....	27,390,614
Total Imports entered for Consumption		....	60.337,934	....	40,286,935

—		Nine months ended December, 1930		Nine months ended December, 1931	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	656,113,905	....	461,797,241
Total Exports (Foreign Produce)		....	14,045,619	....	8,667,258
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	184,442,015	157,755,170	162,024,590	98,206,655
Wheat flour	Brls.	5,850,606	27,741,733	4,329,642	15,072,818
Fish	Cwt.	2.838,415	22,700,366	3,017.919	19,222,274
Furs	$	....	8,571,503	....	6,992,768
Meats	Cwt.	234,114	5,110,823	205,544	3,400,297
Cheese	Cwt.	778,761	12,589,498	830,741	10,294,689
Planks and boards	M ft.	1.085,585	26,693,810	713,835	15,210,628
Wood pulp	Cwt.	10.641,973	26,864,730	9,232,578	21,859,684
Newsprint	Cwt.	34,855,619	99,434,198	30,201,964	79,304,586
Automobiles and parts	$	....	14,430,208	....	3,550,222
Copper, unmanufactured	Cwt.	1,519,076	18,506,341	606,491	4,721,814
Nickel unmanufactured	Cwt.	617,572	13,686,694	432,465	9,621,884
Imports entered for Consumption — Free goods		....	269,676,748	....	149,057,673
Imports entered for Consumption—Dutiable goods		....	460,192,667	....	302,294,573
Total Imports entered for Consumption		....	729,869,415	....	451,352,246

THE SHINING TOWER OF PEACE



AN interesting view of the Parliament Buildings taken from the Connaught Building, headquarters of the National Revenue Department. Major Hill Park and a corner of the Chateau Laurier are in the foreground, while in the distance is the majestic Peace Tower. At the extreme right may be seen the Library, the only portion of the original buildings not destroyed in the fire of February, 1916.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

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J. Sydney Roe, Editor

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Review of activities there for 1931

Christmas Rush Was Well Handled
Reports show good work was accomplished

Canada's Revenue and Trade
Facts and figures to end of January

Letter Bag, Question Box,
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A Warning

IT is always with a feeling of reluctance that the Review refers to anything which might reflect upon any members of the Customs-Excise Service. It is proper, however, to draw attention to the fact that it has been found necessary during the past few months to dismiss from the Service several officers found guilty of withholding and misappropriating Crown funds. The instructions issued with regard to the handling of moneys paid to Customs-Excise officers for duties and taxes are definite and explicit, and any officer betrays his trust who withholds and makes personal use of moneys paid to him on behalf of the Crown. The Department has the fullest confidence in its officers, and happily in comparatively few instances only has that confidence been found misplaced, and mention of so grave a matter is here made for the purpose of a warning against any temptation to make use of Crown funds, even temporarily. When a shortage is found the only course left to the Department is to recommend the immediate dismissal of those concerned—of whom, of course, you never will be one.

Income Tax Ruling

THE following ruling has been issued by C. S. Walters, Commissioner of Income Tax:—

Interest payable to Provincial Governments or Foreign Governments in respect of unpaid Succession Duties shall not be allowed as a deduction in determining the taxable income of estates.

Christmas Rush was Well Handled

ONCE again the Christmas rush at the Customs Postal Parcels Branches of the larger ports throughout the Dominion was handled promptly and efficiently by augmented staffs. Little or no delay was experienced by the many thousands who called for Christmas parcels, and the Department is pleased to receive assurances of the expeditious manner in which the seasonal increase of business was dealt with.

Fifteen thousand bags containing packages were handled by the Customs Postal Branch at Toronto during the Christmas period in the last two weeks of December. Many of these packages were found on examination to be duty free, and consequently were so stamped and returned to the Postal Department for delivery. While the number of dutiable packages, totalling about seven per cent of those handled, was considerably less than last year, about the same number was sorted by the Postal Branch staff, but of small value.

In a statement prepared for the REVIEW by S. Taylor, Superintendent of the Customs Postal Branch, Toronto, covering the holiday business, Mr. Taylor stated that each day's work was completed before the staff left for the night, thus avoiding any cause for complaint from those who might otherwise have received their packages a day or so late. As usual, the greatest co-operation existed between the different staffs and individual members thereof. This was true also of the Postal authorities who co-operated with the Customs Postal Branch in every way possible. This greatly facilitated the efficient handling of the heavy mails.

While an increase of $1,970 in the amount of duty collected at the Postal Branch last December, compared with December, 1930, was recorded, there was also a decrease of 8,067 in the number of packages handled. Following is a summary covering the business transacted at both the Postal and Express Branches at Toronto in December, 1931:—

Duty collected at the Postal Branch, $74,358; packages received, 35,250; packages delivered, 32,153; entries received, 3,013. Duty collected at the Express Branch, $204,838; packages received 12,234; entries received, 3,532.

Twenty-one additional officers, recruited from other Branches, were required at the Customs Postal Branch at Montreal to augment the regular staff of 51 officers in handling the Christmas mails. During the period from the 14th to the 20th December 7,171 sacks of parcel post packages were received at this Branch, together with approximately 905 sacks of advertising matter and 2,149 sacks of book post, making a total of 10,225 sacks received. Of this number 5,841 sacks of mail were from the United States, the remainder coming from all parts of the world. A total of 17,840 dutiable parcels, 12,000 of which came from the United States, was manifested and delivered to the addressees during this period. During a period of twelve busy days receipts taken on small collection entries amounted to $28,501, while collections on Long Room entries amounted to $7,463, making a total of $35,964.

A. Laing, Surveyor of the port of Montreal, informs the REVIEW that with the increased staff the unusually large volume of business was handled expeditiously, the public not having to wait at the wickets for more than a few minutes for the release of parcels.

Exports of Christmas Trees

THE sale of Christmas trees has in recent years developed into a substantial enterprise in Canada. It is estimated that about 4,000,000 trees are cut in the Dominion to meet the Christmas demand, and that most of these are exported to the United States. Most of the Canadian trees that find a market in United States centres are shipped from New Brunswick and Nova Scotia. The New York City market alone absorbs from 200 to 250 carloads of Canadian trees. There is an average of 3,500 trees in a carload. In 1930 the value to the shippers of trees exported from Canada was $303,396.

Keeping Out Obscene Publications

IT is only by constant vigilance at headquarters, and by the Customs staff at ports and outports throughout the Dominion, that the country is not flooded by immoral or indecent books, magazines and photographs. The work of preventing the importation of prohibited publications is carried on quietly, but efficiently, and large quantities are seized yearly. As there are from time to time evidences of misunderstanding of the powers of the Department in this regard, the following quotations may be of interest:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

It may be added that the earliest tariffs of Canada contain similar provisions.

The Examiner of Publications at headquarters, to whom Collectors and other officers, and the public generally, forward samples of imported books and other publications concerning whose character doubt may exist, during the calendar year 1931 recommended that official memoranda be issued in the case of 38 publications, prohibiting their importation. Official memoranda are issued only in cases where the importations of such publications are of a general nature. In many instances importations of indecent books, periodicals and photographs are seized and destroyed.

Official memoranda were issued during 1931 prohibiting the importation of the following:—

Periodical Publications: Parisian Life, Spicy Stories, Hollywood Nights, Broadway Nights, It, Gangland Stories, Gangster Stories, Gang World, Lively Stories, Marriage Confessions, Startling Detective Adventures, Gun Molls Magazine, Racketeer Stories, The Underworld Magazine, Police Gazette, Broadway and Hollywood Movies.

Books: Al Capone On The Spot—The Inside Story of The Master Criminal and His Bloody Career, The Life of Al Capone in Pictures and Chicago's Gang Wars, Exposed. Millie, The Wild Party, A Jew In Love, Go Marry, Pavement Lady, Here Is My Body, Vice Squad, Loose Ladies, Babe Gordon, Ladies In Hades—A Story of Hell's Smart Set, Young And Healthy, Bodies Are Dust, The Virgin's Progress, The Week-End Wife, The Way Of Some Flesh, Johnny Bogan, Thirteen Men, Loveliest Of Friends, Love Is Out.

A Word Regarding Correspondence

THE headquarters staff has to deal with correspondence, returns, etc., from Customs offices throughout the Dominion. This is a heavy task, and can only be done satisfactorily and efficiently if correspondence is replied to promptly, and returns forwarded when due. To have to remind Customs-Excise officers that communications have not been answered or returns received, involves much unnecessary work, and time at headquarters is taken up thereby which could be better utilized in other ways.

The same remarks apply, of course, to the handling of correspondence at ports and outports. From time to time complaints reach the Departments from the business public indicating that delays occur that might easily be avoided by a more expeditious handling of correspondence.

Much time is lost in the Department owing to the careless manner in which many communications are addressed, thereby causing confusion and delay. Customs and Excise are two distinct divisions of the Department, and officers should be careful to see that their communications are addressed to the Commissioner within whose jurisdiction the matter falls. It should not be necessary to draw attention to this in the REVIEW but the number of wrongly or improperly addressed communications received by the Department from ports and outports indicates negligence in this regard.

The Tide of Correspondence

THE tide of letters dealing with matters of Customs and Excise which sweeps into the Records Branch of the Department, reached a record height in the past calendar year, according to figures furnished the REVIEW by R. H. Evans, Registrar of Correspondence, who is Chief of the Branch. Three years ago the daily average of incoming and outgoing mails was 960 letters. In 1930 the average rose to 1,030 letters, and in 1931 to 1,180 letters. Total mails handled by the Records staff in the last three calendar years were as follows:—

In 1929, 289,304 letters, made up of 117,354 letters received and 171,950 letters sent out; in 1930, 309,196 letters, made up of 128,446 letters received and 180,750 letters sent out (increase over total for previous year 19,892 letters); in 1931, 354,188 letters, made up of 145,588 letters received and 208,600 letters sent out (increase over total for previous year 44,992 letters).

The increase in the daily average of letters handled in 1931 compared with the daily average handled in 1930 was 150 letters, made up of 57 letters received and 93 letters sent out.

Pay Up

A MATTER which is giving the Department some concern, as well as a great deal of extra and unnecessary correspondence, is the tendency of certain Customs-Excise officers to contract debts and then neglect to pay them promptly. Complaints under this head are received frequently, and in some cases it has been found that the officer concerned was deliberately taking advantage of the fact that salaries of Federal Civil Servants are not garnisheeable. The Department strongly deprecates this attitude, and any officer found deliberately and persistently delinquent will have no cause for complaint if steps be taken to relieve him of his position.

Where Income Tax Collections are Large

MONTREAL yielded the largest revenue for any one district under the Income War Tax Act, in the last fiscal year, contributing $21,716,437, out of a total income tax revenue for the Dominion of $71,048,022. Toronto district was the second largest income tax revenue producer, contributing $18,985,142. Other districts where income tax collections in the last fiscal year totalled over one million dollars were: London, Ont., $6,516,338; Hamilton, Ont., $5,671,920; Vancouver, B.C., $5,106,454; Winnipeg, Man., $3,537,771; Ottawa, Ont., $2,702,012; Calgary, Alta., $1,792,371; Quebec, Que., $1,190,753.

Another Reminder of Other Years

"CUSTOMS Tariff Canada 1859" is the title of a small leather-backed volume, a recent valued addition to the *Editor's* collection of old Customs documents. The outstanding feature of this small tariff is the preponderance of free goods, numbering 173 items, out of a total of 227 items listed. Included in this free list are such items as animals of all kinds; arms, clothing and provisions for the army or navy, and Indian nations; wine, spirits and fermented liquors of all kinds, imported for officers' mess; meats, fresh, smoked and salt; pig iron, pig lead and pig copper.

Under the heading "Goods Paying One Hundred Per Cent" is listed brandy, gin, cordials, rum, spirits and strong waters, including spirits of wine, and alcohol, not being whisky.

Whisky is singled out for special treatment, being subject to only 18 cents a gallon duty when entering the Province of Canada.

Sixteen items are listed under the 30 per cent tariff, including snuff and all kinds of manufactured tobacco, patent medicines and other medical preparations. Boots, shoes, harness and saddlery, clothing made by hand or sewing machine are the only items rated at 25 per cent duty, while book, map and news-printing paper are the sole items appearing on the 15 per cent schedule. Thirty-six commodities are named on the 10 per cent list. These include several iron products such as rolled plate, bar, rod, hoop, boiler plate, wire, locomotive driving wheel tire; jewellery, watches and various parts of locomotives and steam engines. All goods not listed in the tariff were to be entered at 20 per cent duty.

At the close of the little volume is the usual "Table of Prohibitions," reading as follows:—

> The following articles are prohibited to be imported under a penalty of fifty pounds, together with the forfeiture of the parcel or package of goods in which the same may be found:—
>
> Books, drawings, paintings and prints of an immoral or indecent character; Coin, base or counterfeit.

The Tariff is in English and French.

Field Crops of Canada

CANADA'S field crops produced in 1931 were valued at approximately $431,251,000, a substantial decrease compared with the value of similar crops produced in 1930 and 1929 when this country's field crops were valued at $631,592,900 and $948,981,400 respectively. The chief items comprising the 1931 production, with the comparative figures for the previous year in brackets were: wheat $108,786,000 ($174,792,000); oats $76,461,000 ($102,919,000); barley $16,015,000 ($27,254,000); potatoes $23,408,000 ($39,858,000); hay and clover $113,961,000 ($161,122,000); alfalfa $19,015,000 ($19,877,000); grain hay $22,130,000 ($21,254,000).

The average unit prices reported for the various crops of 1931 are all below those of 1930 except for barley and rye which are slightly up. Also the total crop produced in each province shows a shrinkage in value compared with that produced the previous year.

Many Silver Fox Pelts

THE fur markets this season are receiving heavy shipments of silver fox pelts from Prince Edward Island, which province originated the fox farming industry in Canada. A total of 35,943 silver fox pelts, valued at over one million dollars, was shipped through Summerside in the present season up to January 8. In addition to this export of pelts many of the live animals are exported also, one fur broker alone shipping 500 live foxes this season to the United States and Europe. The fur markets this year have a larger supply of fox skins than in any previous year.

INCOME TAX REVENUE BY DISTRICTS

Comparative statement of Net Collections by districts, received during the ten months of the fiscal year January, 1931 and January 1932. Decreases are marked*.

Districts	1930-31	1931-32	Increase or Decrease	Districts	1930-31	1931-32	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ ets.
Charlottetown	42,507 64	38,202 65	* 4,304 99	Winnipeg......	3,454,451 47	2,111,011 24	* 1,343,440 23
Halifax	640,380 97	790,541 24	150,160 27	Regina........	599,586 56	187,306 63	* 412,279 93
Saint John...	577,197 48	515,160 94	* 62,036 54	Saskatoon....	240,791 62	191,112 48	* 113,497 88
Quebec....	1,139,336 31	1,027,698 80	* 111,637 51	Prince Albert	63,818 74		
Montreal ..	21,478,217 27	19,004,520 44	* 2,473,696 83	Calgary.......	1,746,913 70	1,266,411 18	* 480,502 52
Ottawa......	2,611,393 32	2,664,438 53	53,045 21	Edmonton.....	483,597 99	401,648 94	* 81,949 05
Kingston	162,950 38	134,268 96	* 28,681 42	Vancouver.....	4,934,652 36	4,100,791 89	* 833,860 47
Belleville	509,962 14	301,290 25	* 208,671 89	Yukon.........	19,007 03	9,357 54	* 9,649 49
Toronto. ..	18,667,458 53	16,462,100 37	* 2,205,358 16	Head Office...	9,041 28	5,362 10	* 3,679 18
Hamilton...	5,602,437 08	4,763,173 84	* 839,263 24				
London	6,442,023 32	4,963,286 78	* 1,478,736 54	Total........	69,743,667 93	59,111,195 54	*10,632,472 39
Fort William	317,942 74	173,510 74	* 144,432 00				

HERE AND THERE

Included in the *Editor's* interesting collection of old Customs books and ledgers is a neat little volume, with half-leather binding, bearing the imprint: Montreal: Printed by Desbarats & Derbishire, Queen's Printer, 1844. The designation on the titlepage reads as follows: Instructions to Officers of Her Majesty's Provincial Customs, to which are added Forms of Customs House Entries, Bonds, Books of Accounts, a Table of Measures, etc. Prepared by Order of His Excellency the Governor General, for the Use of the Department of Provincial Customs, by J. W. Dunscomb.

The little volume contains thirty-four pages of detailed instructions covering the duties of Collectors, Surveyors, Landing Waiters and Searchers, Preventive Officers. There is also a General Table of Customs Duties, while the last half of the book contains the tables, forms, measures, etc., mentioned before.

In presenting these tables Mr. Dunscomb wrote the following introductory remarks:—

> In order to establish a System, in the levying of Duties in the Department, and to secure uniformity in the mode of Collection at the several Ports of Entry throughout the Province, I have prepared with great labour and care the following General Table of Customs Duties, and a Table of Forms Entry, comprising specimens of entries of every article which can be introduced into the Province—showing the manner of calculating the duties on the same, under the different acts by which they are imposed—and the manner of making out the entries. Also a table showing the relative proportion that the old Wine Gallon bears to the Imperial Gallon.
>
> The particular attention of all Officers of the Customs is earnestly directed to these Tables, and it is requested that the practice in future may be regulated in accordance therewith.

The closing paragraph of Instructions to Surveyors contains, in the language of those days, some admonitions just as pertinent now as when they were written eighty-six years ago. It reads:—

> You cannot experience any difficulty in carrying out your instructions, provided you bear in mind, in your intercourse with the public, the repugnance which is felt to all restrictive measures, however necessary, which interfere with the freedom of Commerce, and that this feeling can be greatly aggravated by the mode of administering the Laws, so much so, that a good Law in itself may be rendered odious by the manner of administering it; therefore, whilst you will execute your duties with firmness and impartiality, you will give no reasonable cause of complaint, of your having done so with unnecessary rigour; but by the exercise of forbearance and urbanity, enhance the value of your services.

Finally all Officers of Her Majesty's Provincial Customs are advised that:—

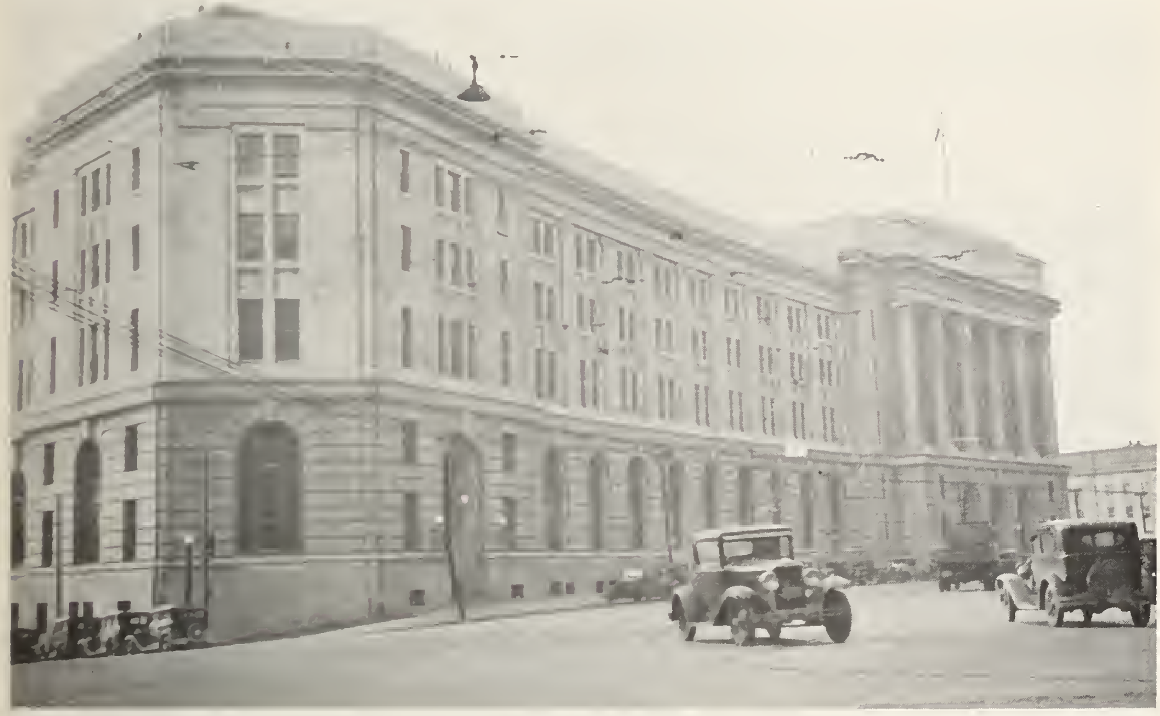
> The necessity of cordial co-operation with the other officers of the Revenue and the observance of urbanity to all, and a due deference to your superior officers, cannot be too strongly impressed upon your mind, as being the most likely means of avoiding any collisions, which must in all cases be disadvantageous to the public service, and be deemed discreditable to the parties concerned.

Here is a curious and interesting export from Canada to the United States. A solid block of blue granite, hewn from the side of Mount Sir Donald in the Canadian Rockies, was shipped recently from Glacier National Park, British Columbia, to New Haven, Connecticut, to be incorporated as a corner stone in the Strathcona Memorial building now in the course of erection at Yale University. Forming part of the Scientific School at Yale, this building is intended as a memorial to the late Lord Strathcona, one of the pioneer railway builders of Canada. The task of getting the rock from the foot of the mountain to the railway, a distance of four miles, proved difficult. A small caterpillar tractor was taken in from the station of Glacier up the trail towards the mountain. Constructed for saddle pony traffic only, the width of the trail proved inadequate to accommodate the tractor. The trail was therefore widened, and finally the two-ton rock was loaded. The trip back to the railway siding was slow and tedious, but not quite so difficult as the initial run in. The rock was safely loaded on a railway car and sent on its 3,000-mile trip across the continent to its destination.

TORONTO CUSTOMS HOUSE IN ROOMY QUARTERS

Moved to New Dominion Public Buildings

THE Customs House, Toronto, situated in rented premises at 54 Wellington Street West, for the past ten years, was moved into the new Dominion Public building, Front and Yonge Streets, on Saturday, December 26, 1931, and was ready for business the following Monday morning at 9 o'clock. As sections of the new building were completed different staffs of the Customs-Excise divisions, located in various parts of the city, moved to their new quarters. The first move was made in June when the Examining Warehouse staff was transferred. Next to follow were the Drawbacks, Sales Tax, Preventive Service and the Canadian Pacific Railway Express, Customs Branch. The Canadian National Express, Customs Branch, which had been located at the Terminal Warehouse, York Street, for the past four years, was moved to the new Customs building Monday evening, December 28, after closing hour, and sufficient equipment was installed in their new quarters on the fourth floor to enable the staff to carry on business at 9 o'clock Tuesday morning. The staff of the Customs Postal Branch will remain in the Commerce and Transportation Building until their new quarters on the fifth floor of the Customs building are completed.



This photograph shows the new Dominion Public Building at Yonge and Front Streets, Toronto, in which the Customs House is now situated. The main entrance to the Long Room is at the corner of Front and Yonge Streets. The photograph was furnished the REVIEW by J. H. Bertram, Collector of National Revenue, Toronto.

The new Toronto Customs House is a stone, six-story building and was built on the site of the former Customs House which was razed in 1919. The Long Room is 220 feet long and 75 feet broad, providing ample space for a staff of 100 clerks. The building has long, wide corridors, and the floors throughout are of reinforced concrete.

INCREASE IN NUMBER OF EXCISE SEIZURES

Feature of Nine Months Record of Preventive Service

THE record of the Customs-Excise Pretive Service for the first nine months of the present fiscal year shows a marked increase in the number of Excise seizures compared with the number received in the first nine months of the previous fiscal year. Seizures for the nine months period ended December 31, 1931, totalled 3,510, made up of Customs 1,950, Excise 1,560. In the corresponding period of 1930-31, seizures totalled 3,704, Customs 2,730, Excise 974, and for the first nine months of 1929-30 seizures totalled 3,294, Customs 2,236, Excise 1,058.

Liquor seizures in the nine months period just ended were heavy, totalling 22,711 gallons. The greater part of this liquor was taken in Nova Scotia and Quebec, where liquor seizures totalled 7,690 gallons and 5,658 gallons respectively. A large part of the alcohol seizures, namely, 10,518 gallons, out of a total of 13,058 gallons seized in the whole of Canada, was also taken in Quebec. Seizures of narcotic drugs were made in British Columbia only, and amounted to 656 ounces. Cigarette seizures came principally from Quebec where 411,923 cigarettes were taken out of a total of 621,246 for all the provinces. Other seizures in the nine months period under review included 11,154 pounds of tobacco, 943 cigars, 5,310 gallons of beer, 389 complete stills, 69 vessels, 353 automobiles, 5 aeroplanes.

Quebec Still Leads

A record of seizures by provinces shows that the largest number of seizures was taken in Quebec, totalling 981, Customs 467, Excise 514. Ontario came next with a total of 717 seizures, made up of Customs 467, Excise 250. In the remaining provinces seizures were:—

Prince Edward Island, Customs 112, Excise 17; Nova Scotia, Customs 290, Excise 83; New Brunswick, Customs 128, Excise 14; Headquarters (Ottawa), Customs 118, Excise 71; Manitoba, Customs 96, Excise 139; Saskatchewan, Customs 84, Excise 345; Alberta, Customs 33, Excise 83; British Columbia, Customs 155, Excise 44.

Seizure proceeds for the nine months period amounted to $303,328, made up of Customs $224,743, Excise $78,585.

An increase in Excise seizures was a feature, also, in Customs-Excise seizures taken in the month of December, 1931, which showed heavier Excise seizures than in any similar period since 1925. Customs-Excise seizures in December, 1931, totalled 467, made up of Customs 214, Excise 253. In December, 1930, seizures totalled 375, Customs 243, Excise 132; and in December of the previous year 275 seizures were made, Customs 204, Excise 71.

December Seizures

Seizures taken in December last included 5,303 gallons of spirits, nearly half of which was taken in Quebec, 108 gallons of alcohol, 473 gallons of beer, 53 ounces of narcotic drugs, 8,470 cigarettes, 262 pounds of tobacco, 425 cigars, 49 complete stills, 3 vessels, 37 automobiles.

Seizure proceeds for December amounted to $35,023; Customs $23,283, Excise $11,740. These proceeds comprised the following: court fines $12,605, deposits $14,036, voluntary penalties $4,012, costs and expenses $627, sale of goods $3,744.

IN THE NICK OF TIME

SEARCHING for an illicit still in the vicinity of Piney, Manitoba, recently an officer of the Customs-Excise Preventive Service, with several assistants, arrived at the scene of operations only to find that the distilling outfit had evidently just been removed. The officer heard the sound of a moving vehicle, apparently passing through a nearby swamp, and found the distilling apparatus, for which he was searching, loaded in a cart drawn by two horses. The still and complete outfit, together with the team of horses and conveyance, were put under seizure and two men who were in charge, arrested.

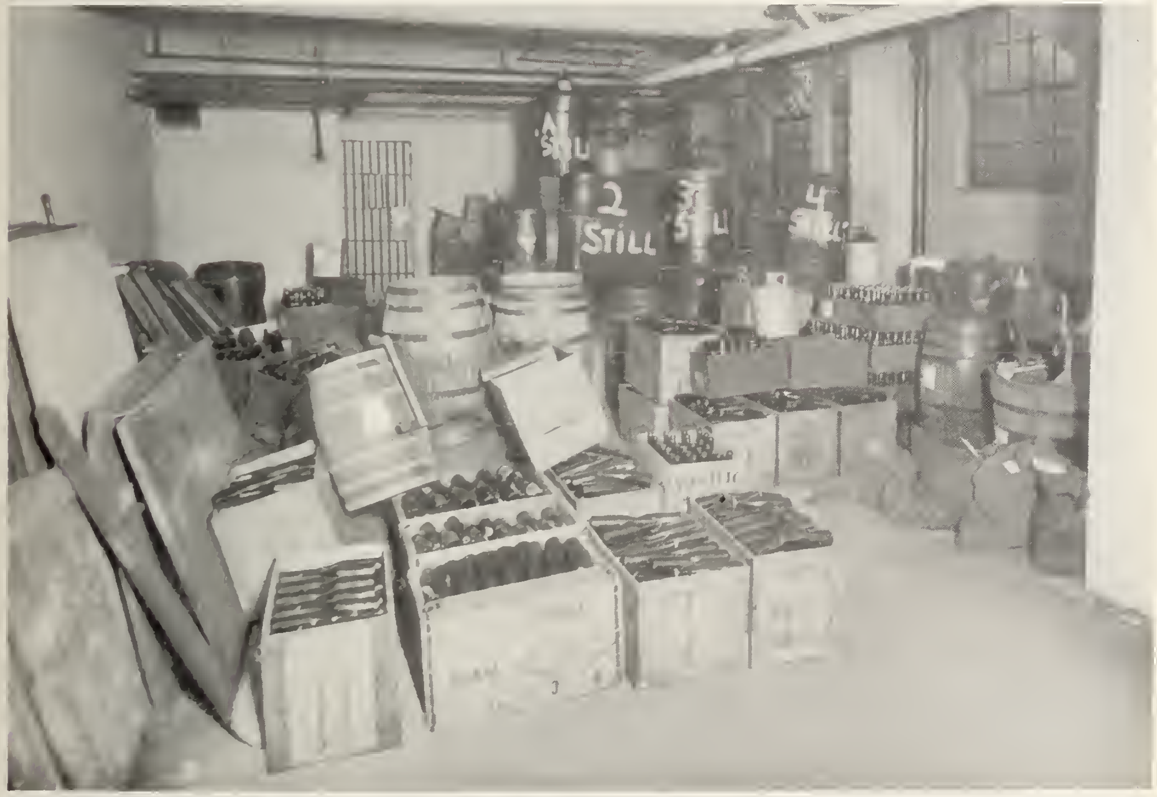
FLOW OF ILLICIT SPIRITS CURBED IN VANCOUVER

Series of Raids Resulted in Many Seizures

THERE was not quite so much Christmas spirit in Vancouver during the past holiday season. A series of raids on "moonshiners" and "bootleggers" was made in November by officers of the Customs-Excise Preventive Service in co-operation with the city police. The illicit distillers and brewers had been busy for some time preparing for the seasonal trade, and in most cases, where seizures were made, large stocks of moonshine and home brew were found. In a number of cases jail sentences and heavy fines were imposed.

In one instance information was received that liquor or beer could be purchased after midnight at a certain private city residence. An informant, sent to make a purchase, succeeded in obtaining liquor, and the place was promptly raided by officers of the Preventive Service. A brewing apparatus was found in full operation, together with 24 gallons of beer in wooden tubs, 175 pints of beer in bottles, capped and ready for distribution, and several quarts of illicit spirits. The owner was sentenced to one month in jail and fined $100, with provision for six additional months imprisonment in default of payment.

In another instance it was noted that a certain house, near a railway station, was visited by negro porters and others. Later these same people were seen to leave the house in different stages of intoxication. A search of



This photograph shows a portion of illicit stills and their product, seized by Customs-Excise Preventive officers in co-operation with the Vancouver police during November, 1931. This drive against the makers of "moonshine" curbed the flow of illicit liquor in that district during the Christmas and New Year Season.

the premises disclosed a brewing outfit with 8 gallons of home brew in process of manufacture, and 264 pint bottles of beer.

A Miniature Brewery

In the basement of a large rooming house a miniature brewery was found in full operation. It was in charge of one of the roomers. The seizure included also 1,201 pint bottles of home brew and a large number of empty bottles. A few days prior to this seizure another lodger in this building was fined $300 for selling illicit spirits.

One of the most important seizures was made in connection with an unusually artful "moonshiner" who, with his wife, succeeded for some time in distributing his brand of illicit spirits without detection. His trail was well covered. Finally, however, the source of supply was located, and a search of the premises made. But the evidences were lacking. At last in the washroom, a small hose was discovered leading through a hole in the floor. The pipe was traced to another part of the building which could be entered only after forcing a small, locked door. This opened into a long corridor which led to a room devoted entirely to the distillation of spirits. The 25-gallon still was not then in operation, although about 100 gallons of wash were in process of fermentation, and several gallons of finished spirits were put up in bottles. The man was sentenced to one month in jail, and fined $200, with provision for six additional months in default of payment.

Another one-month jail term was given to a young, foreign "bootlegger" who was caught selling illicit spirits and beer by the glass at his lodgings. A complete brewing outfit, in addition to a quantity of liquor and 440 pint bottles of home brewed beer, was found on the premises.

MONTREAL COLLECTIONS

Collections received at the Customs Express Branch, Montreal, in the month of December, 1931, amounted to $162,823. Entries received numbered 2,224; packages delivered 11,523. At the Customs Postal Branch collections amounted to $83,726.

EXCISE DUTY COLLECTIONS

An increase in Excise duty collections on cigarettes, manufactured tobacco, and non potable spirits for December, 1931, is indicated in Excise statistics. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of December, 1930, and December, 1931:—

December, 1931, spirits potable, $853,382; December, 1930, $1,115,137. December, 1931, spirits, non potable, $90,140; December, 1930, $89,016. December, 1931, malt, $237,870; December, 1930, $240,054. December, 1931, cigars, $34.879; December, 1930, $35.754. December, 1931, cigarettes, $2,210,664; December, 1930, $1,958,473. December, 1931, manufactured tobacco, $374.713; December, 1930, $371,571. December, 1931, foreign raw leaf tobacco, $408,871; December, 1930, $437,144. December, 1931, beer, $27,299; December, 1930, $24,013. December, 1931, licences, $223; December, 1930, $157.

Comparative statement of tobacco, cigars, cigarettes, and foreign raw leaf tobacco entered for consumption during the months of December, 1930, and December, 1931:—

December, 1931, tobacco, cut, 1,366,936 pounds; December, 1930, 1,312,936 pounds. December, 1931, tobacco, plug, 426,968 pounds; December, 1930, 471,292 pounds. December, 1931, cigarettes, number 369,384,080; December, 1930, 326,391,970. December, 1931, cigars, number 11,329,243; December, 1930, 11,408,452. December, 1931, snuff, 79,976 pounds; December, 1930, 75,125 pounds. December, 1931, foreign raw leaf tobacco, 994,476 pounds; December, 1930, 1,064,933 pounds.

CHANGES IN PORTS

The following changes in the list of ports, outports and Preventive Stations are effective on the dates indicated hereunder:

Ingramport, N.S., a Preventive and Manifesting Station under the survey of the port of Halifax, N.S., closed, effective on and after 31st January, 1932.

Forest City, N.B., the notification of the establishment of this frontier point as a Preventive Station in Departmental Memorandum No. 488 was in error and is cancelled.

MYSTERY SURROUNDS LAST VOYAGE OF SCHOONER

Picked up Adrift with Two Bodies in Hold

THIS is the story of the last tragic voyage of a trim little fishing schooner named the *Catalogue*. Manned by a crew of four, she cleared not long ago from Port aux Basques, Newfoundland, and headed for the open sea. A few miles out it is believed she received from a rum-runner a cargo of liquor consisting of 200 5-gallon kegs of rum and 100 cases of whisky, the whole of which was to have been landed near Cape North, N.S., to be transferred later to Sydney and Halifax. Some intimation of the activities of the *Catalogue* having been received by officers of the Customs-Excise Preventive Service, a sharp lookout was kept along the Cape Breton coast. The *Catalogue*, however, disappeared, and for a time nothing was heard of her. Recently a dismantled, water-logged wreck which turned out to be the *Catalogue*, was found adrift eighteen miles from shore. She was picked up by the motor boat *W. A. F.* and towed into Cheticamp, N.S., and was handed over to officers of the Preventive service. The derelict was beached and was pumped dry. Boards were then torn from the deck in order to gain access to the cargo. Inside the hold two members of the crew were found dead, and all that remained of the liquor cargo was fifteen kegs of rum. What became of the rest of the cargo and of the other members of the crew will probably remain a mystery. The two missing men, the Captain and a youthful companion, were from Halifax, while the bodies found in the hold, identified by tattoo marks, were of two Newfoundlanders.

The schooner *Catalogue* found adrift with two dead men in her hold, lying at the wharf at Cheticamp, N.S., after being pumped out.

When picked up by the *W. A. F.* the derelict had evidently been adrift for many days. The masts were snapped off close to the deck, and sections of the deck siding had been torn away. Particles of ballast were found still clinging to the under section of the deck indicating that the wreck had at one time been drifting bottom up.

The *Catalogue* was a 20-ton, two-masted schooner hailing from St. Johns, Newfoundland.

ELECTRICAL APPLIANCES

Of the 2,142,805 homes in Canada, 1,436,777 or 72 per cent are wired for electricity, according to a recent survey by a large company manufacturing electrical appliances. In these homes at the beginning of 1930 there were approximately 84,000 electric refrigerators, 210,000 ranges, 1,260,000 irons, 800,000 radio sets, 350,000 vacuum cleaners, 560,000 toasters, 84,000 water heaters, 350,000 washing machines, and 70,000 fans. These electric appliances alone consumed during 1930 a total of over 908,000,000 kilowatt-hours of current.

HONEY PRODUCTION IN B.C.

Estimated value of the British Columbia honey production for 1931 is placed at $233,874. There are now 2,934 apiaries in the province, containing 21,409 hives, which last year returned 570 tons of honey. The average yield per hive was 53·5 pounds.

LAST SEASON BUSY ONE AT QUEBEC PORT

Review of Shipping During Past Year

DURING a busy shipping season covering the eight months, April 1 to November 30, 1931, at the port of Quebec, 143 passenger vessels reported inwards. This was 37 less than the number arriving in the previous year. Passengers disembarking at Quebec last season totalled 43,280, and the largest number to arrive in any one month was 11,021 passengers, which number landed in August. This was over three thousand more passengers than arrived in September, the second busiest month. Pieces of baggage landed totalled 36,639. Of this number 29,996 pieces were examined by Customs officers, while the remaining 6,643 pieces were forwarded in bond. Of the total baggage examined at the port 9,811 pieces were handled by Customs officers who boarded the incoming Empress steamers at Father Point. Between April 1 and November 30, last year, 20 such trips were made by Customs officers, and revenue collected on account of duty and taxes on contents of passengers' baggage amounted to $7,003. In addition to this amount $1,131 was collected on the docks. Freight and Express manifests received in the eight months period numbered 9,671, while the number of manifests forwarded was 5,117. Twenty-eight Customs seizures were made covering goods valued at $13,995.

Sea-going vessels reported inwards at the port of Quebec (exclusive of outports) during the 1931 shipping season totalled 362, of an aggregate registered tonnage of 2,115,501 tons. Clearance was given to 193 sea-going vessels, of an aggregate registered tonnage of 1,112,527 tons. British vessels, other than Canadian, constituted the greater part of sea-going shipping, totalling 227 vessels inwards and 101 vessels outwards. Canadian vessels numbered 51 inwards and 28 outwards; foreign vessels 84 inwards and 64 outwards. Coal comprised the largest import of any single commodity, totalling 121,332 tons, out of a total imported tonnage of 213,753 tons. Other commodities imported included maize, 16,328 tons; oil, 15,289 tons; slag, 11,752 tons; sulphur, 11,152 tons; salt, 4,738 tons. General imports amounted to 33,162 tons. Total exports by sea-going vessels amounted to 153,010 tons. Of this total wheat exports constituted 80,891 tons, newsprint, 27,288 tons; asbestos, 15,077 tons; barley, 9,803 tons; lumber, 5,793 tons; general cargoes, 14,158 tons.

River and lake shipping entering Quebec harbour in the 1931 season of navigation numbered 74 vessels, of a total registered tonnage of 40,559 tons. Five of these vessels were British, other than Canadian, 32 were Canadian and 37 were foreign. Imports amounted to 87,497 tons, made up of coal, 67,838 tons; wheat, 16,113 tons, barley, 3,546 tons. Inland shipping clearing from Quebec harbour last season totalled 87 vessels, registered tonnage 65,449 tons. Ten of these vessels were British, other than Canadian, 50 were Canadian and 27 were foreign. Exports included 3,300 tons of newsprint paper, 63 tons of live eels and 9,158 tons measurement of lumber.

HEAVY FRUIT IMPORTS

A heavy shipment of fruit from the West Indies was landed at Halifax recently from the Canadian National steamer *Lady Somers*. The shipment consisted of 6,000 cases of tomatoes, 14,000 stems of bananas and a considerable quantity of citrus fruit, particularly oranges. The fruit was transported to Montreal in 45 large refrigerator cars, and from there was distributed throughout the West.

APPLE EXPORTS

Most of Canada's apple exports go to the United Kingdom. Out of a total apple export of 1,664,739 barrels, valued at $7,095,719, for the twelve months ended March 31, 1931, the United Kingdom received 1,167,736 barrels, of a total value of $5,091,415. Our next best customer was Belgium which bought 254,598 barrels of Canadian apples, valued at $919,334.

A RELIC OF THE PAST

FORT Prince of Wales, erected by the Hudson's Bay Company early in the eighteenth century, at the mouth of the Churchill river, on the west coast of Hudson's Bay, was at one time second only to Louisburg and Quebec in strength. The first structure, built in 1718, was entirely of wood and proved inadequate. It was rebuilt shortly afterwards according to designs laid down by military engineers who had served under Marlborough. The plans were departed from, however, in one respect. The walls which were originally intended to be 42 feet thick at their foundation were ordered by the Governor to be built only 25 feet thick. Consequently the fort had again to be partly demolished and rebuilt, this time strictly according to specifications. Fort Prince of Wales was then recognized as one of the strongest forts on the North American continent. In 1782 both this fort and York Factory, which was located where Port Nelson now stands, were attacked by the French, and were surrendered. Both forts were returned to the Company, however, shortly afterwards. Finally it was destroyed by the French and was never rebuilt. Its ruins to-day, overlooking the harbour it was designed to protect, mark the spot where the most northerly fortress on the continent, and one of the strongest, once held undisputed sway.

Part of the ruins of historic Prince of Wales fort, at Churchill. Photograph furnished the REVIEW by T. Ross Moulton, Customs officer assigned to duty at Churchill during last summer.

RECORD SEASON AT TORONTO

THE port of Toronto has experienced a record season in the volume of its water-borne trade. Statistics for 1931 show an increase of over 60 per cent compared with the 1930 tonnage of freight into the port. The water-borne trade into the harbour reached a grand total of 2,115,830 short tons, a gain of 822,966 tons over the 1930 total of 1,292,864 tons. The heavy increase is attributed to the opening of the new Welland Ship Canal enabling large upper lake vessels to reach Toronto harbour.

Navigation opened on April 5 and closed on December 17, a season of navigation of 257 days compared with 259 days in 1930. Tonnage was larger month by month than in the previous year and according to the harbour statistics released by the Toronto Harbour Commission, at the end of the season there had been an increase of approximately 19,000 tons in merchandise handled, 46,000 tons in cement, 203,000 tons in oil, 338,000 tons in coal, 94,000 tons in sand and 122,000 tons in grain. Coal and cement more than doubled with increases of 150 and 145 per cent respectively. Grain increased 99 per cent, sand 56 per cent and oil 45 per cent. The 1931 totals for the various classes are given in tons of 2,000 pounds as follows: merchandise, 294,332 tons; cement 77,259 tons; oils 652,977 tons; coal 564,341 tons; sand, 260,910 tons; grain 246,525 tons and sundries, 19,486 tons.

Further increases in Toronto's water-borne trade are looked for as it is pointed out that the Welland Ship Canal operated during the season at a depth limit of 18 feet instead of the full depth limit of 25 feet. It is also pointed out that the improvements and facilities provided in the harbour have been resulting in a steady annual increase in tonnage since 1925 when these improvements to Toronto harbour first began to be a benefit. From 1925 to 1930 there was a steady increase of approximately 25 per cent followed by the tremendous increase of 1931 when the Welland Ship Canal played a part in the city's larger harbour trade. The jump in tonnage of shipping for the past season was greater than the total tonnage entering Toronto harbour in 1928.

* * NEWS AND COMMENT * *

Toronto, Ont.: As a tribute to his fifteen years of service as Inspector of Income Tax for the Toronto District, Hugh D. Paterson was honoured recently by members of his staff at a presentation in his office on Lombard street. All the 185 members of the staff met in Mr. Paterson's office, and F. J. Graham, Assistant Inspector, presented him with a gold watch and chain. Mr. Paterson observed his fifteenth year as Inspector in 1931.

E. H. Burr, one of the senior assessors on the staff of the Inspector of Income Tax, Toronto, died on January 1, 1932, after a short illness. The late Mr. Burr joined the Income Tax staff in March, 1919. He was in his 39th year, and saw active service during the war. His death is much regretted by his confreres.

Ottawa: The Commissioner of Income Tax recently received an envelope bearing the Toronto postmark, and enclosing $120 conscience money, the sender stating that it was on Income Tax account.

Saint John, N.B.: The ss. *Saint John,* a luxurious 10,000-ton liner, to ply between Saint John, New Brunswick, and Boston, beginning May 1, 1932, was launched at Newport News, Va., Saturday, January 9. A bottle of water taken from the Reversible Falls was broken across her bow by the wife of the Director of the Eastern Steamship Lines, for which the vessel was constructed.

The vessel is 402 feet long and is capable of a speed between 20 and 22 knots. She will accommodate 756 passengers besides a crew of 178, and has a freight-carrying capacity of 158,900 cubic feet. At 18 knots the new liner will have a cruising radius of 13 days. The mechanical equipment includes two sets of single reduction geared turbines and four oil-burning watertube boilers. Outstanding features built into the new vessel are speed, safety and luxury. Its accommodations and decorative scheme are the counterpart of a modern hotel. The *Saint John* cost $3,500,000 to build.

Sault Ste. Marie, Ont.: Frederick Gibson, employed on the Customs-Excise staff of this port, died on January 1, 1932, as a result of injuries sustained in an automobile accident. Deceased saw active service in the war and was appointed to the staff at Sault Ste. Marie in April, 1917. He was 43 years old, and his death is much regretted by his friends at this port.

Montreal: Aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, in December, 1931, totalled 24, outwards 23; passengers inwards 4, outwards 13; baggage inwards 4 pieces, outwards 14 pieces; bags of mail inwards 455 (9,428 pounds), outwards 171 (2,874 pounds); express parcels inwards 88, outwards 2.

The duty paid value of aeroplane parts imported during the month was $51.

Fredericton, N.B.: New Brunswick's tourist industry marched steadily forward in 1931 and a new high record in the number of motor tourists from the United States was reached. Final compilations for the year are expected to show an increase over the previous year of eight per cent, with a total number of automobiles entering the 25 ports of entry along the international border, for stays of 24 hours to 60 days, approximating 60,000. Up to November 30th, 57,873 motor tourist parties had come into New Brunswick from the United States, while the traffic from Ontario, Quebec and Nova Scotia showed a steady increase. For the full 12 months' period in 1930 the number of United States motor cars entering this province was 54,032.

Victoria, B.C.: For many years Holland was the principal source of supply for Canada of flowering bulbs, such as tulips, hyacinths, daffodils and the many other varieties that bloom in the spring. The business enjoyed so long by Holland is already being affected by Canadian-grown bulbs. In recent years the bulb industry has developed substantially on Vancouver Island and in the Fraser Valley, British Columbia; so much so that it has now grown to such a point that considerable quantities are being exported.

Halifax: For the fourth time in recent years the harbour boat *Customs A*, operated by the Customs-Excise Preventive Service, figured in rescue work when, recently, it took in tow a disabled motorboat with two occupants, near the Halifax quarantine station. The two men were returning from a visit to a vessel at anchor, when their motor failed. The sea was rough and a stiff off-shore breeze was blowing with a heavy fall of snow. When picked up the boat had been adrift for over an hour. Captain Arthur O'Neil is Master of the *Customs A*.

Inaugurating the opening of a new trade channel between Canada and Northern Europe, the freighter *Lagaholm*, of the Swedish-America-Mexico Line, cleared from Halifax late in December with a load of grain and other cargo for Scandinavian and Baltic States ports. Ports at which the *Lagaholm* will touch include Gothenburg, Malmo, Norrkoping and Stockholm.

Totalling more than 22,000 stems, the largest shipment of bananas to reach Halifax this winter season was discharged in December from the liner *Lady Somers*, of the Canadian National Steamships. The bananas are for general distribution in Canada.

ELECTRIC POWER

At the end of 1931 the total electric power installation from the water-power of the Dominion was 6,666,000 horse-power, according to a statement issued by the Canadian Government Water Power and Hydrometric Bureau. During the year 546,650 horse-power were brought into operation. Within the next two or three years another 1,400,000 horse-power will be added. Over $110,000,000 was spent in 1931 on electric power development and more than $280,000,000 will be required to complete projects now actively under construction. There are still available many millions of horse-power of electric energy on the rivers and waterways of Canada to be harnessed.

AT NIAGARA FALLS

Sixty-day touring permits issued for United States automobiles entering Canada through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, in December, 1931, totalled 4,269. This shows an increase of 555 compared with the number of such permits issued in December, 1930. Touring permits issued for stays of 24 hours or less also showed an increase, numbering 36,232 for last December, compared with 32,366 for December, 1930. Touring permits issued for Canadian automobiles leaving Canada last December numbered 2,228.

Automobile traffic over the three international bridges in the month under review, totalled 121,004 automobiles, a decrease of 3,062 automobiles compared with the total for December, 1930. The figures for December last were made up as follows:—Canadian automobiles inwards 20,165, outwards 20,276; United States automobiles inwards 40,261, outwards 40,302. Other vehicles numbered 9,295; inwards 4,646, outwards 4,649; passengers 521,733; inwards 261,590, outwards 260,143.

NEW BRUNSWICK'S CATTLE

The estimated number of cattle in New Brunswick in 1931 was 234,000. This shows an increase of 5,000 compared with the previous year. 1931 was also a year of abundant crops of hay, grain, roots and potatoes. Apple production was estimated at 35,000 barrels.

A reader of the Review sent to the *Editor* the following for the *Here and There* column, which is passed on to the staff:—

Meet the Success Family. The father of Success is Work. The mother of Success is Ambition. The oldest son is Common Sense. Some of the other boys are Perseverance, Honesty, Thoroughness, Foresight, Enthusiasm and Co-operation. The oldest daughter is Character. Some of her sisters are Cheerfulness, Loyalty, Courtesy, Care, Economy, Sincerity and Harmony. The baby is Opportunity. Get well acquainted with the "old man" and you will be able to get along pretty well with the rest of the family.

DEPARTMENTAL RULINGS

Flints made of iron alloy, for lighters. Tariff Item 446a.

"Schick" dry shaver, with small electric motor built-in so as to form an actual part thereof, designed for the close clipping of hair. Tariff Item 427.

Barbers' chairs and dental chairs. Dutiable according to the component material of chief value in its manufactured condition as found in the chair, and the finish.

Garden hose, per sample, $\frac{1}{2}''$ inside diameter, made wholly of rubber $\frac{3}{16}''$ in thickness. Tariff Item 619.

The only provision for the free entry of presents other than donations of clothing for charitable purposes is contained in Tariff Item 690a. In computing duty for the purpose of this Item the Sales and Special Excise Taxes are not included. The regulations regarding the free entry of clothing for charitable purposes are contained in Memo. No. 1277-B.

Goods sent to Canada for test or trial or demonstration purposes are subject to duty according to the regular provisions of the Tariff without provision for refund if afterwards exported.

THE LETTER BAG

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

The Late J. A. Watson

Lt.-Col. H. V. Rorke, D.S.O., Chief Accountant, Customs and Excise, sends to the Review the following tribute to the late Chief Dominion Appraiser who died on December 26, 1931.

In the death of John Archibald Watson I have lost a very close and true friend of over 40 years. He and I came to Ottawa during the summer of 1891, being employed in the Department of Agriculture on compilation of the census data just taken in the Spring. On completion of the work we made a trip to Western Canada in 1893, and on return were given appointments in the Customs Department and together served continuously in that Department. In this close association of young manhood we developed a friendship that was never broken. From 1891 to 1914, when we were separated during the Great War, we were the closest companions; he was the first person to greet me on my return from France. In these early years I had perhaps greater opportunities than any other to know John Watson intimately, and I never knew him to have an enemy. He was a very true friend, a really lovable companion, and a most capable man of exceptionally good judgment in the varied concerns of life. He made rapid progress in the Civil Service, largely by reason of his undaunted energy and sound judgment, but the attribute which proved his greatest asset was his invariable good nature, and his ability to see humour in every situation. His comradeship was a tonic, his laughter being so infectious that in public places I have seen many who were strangers to him provoked to smiles by its merry ringing tone.

By the death of John Watson, the Department has lost an official of proven ability and worth, and his friends a source of cheerful help and encouragement not easy to replace.

REGARDING CARD SYSTEMS

W. J. C. Wright, of Walkerville, Ontario, writes:—

The two letters from the Maritimes, on the above subject, are both interesting and constructive.

As regards a card system for the tariff, my idea is that this should be a local affair; that is, any port uses only a proportion of the items in the tariff, and the cards should include only the items most often used there. Cards to cover the complete tariff would be too cumbersome, but if the items most often used were listed on cards for local use, I feel sure such cards would be very convenient on each computing clerk's desk.

As regards the tariff, bulletins, memoranda and circulars, I think these should all be in a loose-leaf system. One set of files for regulations in effect, and another for those cancelled. In this way a person need only look through current files to find what is in effect. If occasion should arise where old regulations have to be looked up, they are also all together.

I would also suggest an index to cover all regulations, Acts, tariff, etc., and have this index revised periodically, every six months or every year. This index should also be loose-leaf, and only affected pages need be revised and reissued. While inspectors make their annual audit, they would see whether all files were in good shape and kept up to date. Apart from the convenience in handling, and the saving in printing, there would be less reason for officers not being thoroughly acquainted with regulations and instructions. This system is used on the railroads and is found to be very efficient.

SORTING ENTRIES

F. Hatt, of the Vancouver staff, writes:—

The following suggestion may be of interest to Record Room staffs at the larger ports, as it simplifies the work of sorting entries and makes it practically impossible to file an entry in the wrong year.

(*a*) The "Straight" entries are numbered with a Bates numbering machine and the "A" entries with a force machine. The numbers are of different types and it is almost impossible to mistake an "A" entry for a "Straight" or vice versa.

(*b*) On April 1 the numbering clerks are supplied with a different coloured ink; thus the 1929-30 entries are numbered black, 1930-31 are blue, and 1932-33 will be purple. Under this system you can tell at a glance the year of an entry without having to refer to the date stamp.

It is possible this system has been followed at the other larger ports, but it is outlined in the REVIEW because it has added speed and accuracy to the work of filing entries since it has been followed at Vancouver.

AGE CERTIFICATES

By Order in Council passed on 19th November, 1926, as amended by Order in Council of 5th January, 1927, and of 12th February, 1927, no intoxicating liquor, commonly known as whiskey, may be imported or admitted to entry into Canada, unless such whiskey has been manufactured for at least two years, and has been duly certificated respecting the date of manufacture by authorized officers of the Government of the country in which produced, under regulations established by the Minister of National Revenue (Circulars 543-C, 556-C and 570-C).

By Order in Council dated 8th January, 1932, the following regulation was made and established under clause (*d*) of Section 284 of the Customs Act:—

Regulation.—On and after the 1st day of April, 1932, no intoxicating liquor, commonly known as whiskey, bearing on the bottles or other containers thereof statements as to age of the whiskey, may be imported or admitted to entry into Canada, unless such statement as to date of manufacture has been certificated by authorized officers of the Government of the country in which produced.

Circulars 543-C and 570-C which are consolidated herein are hereby superseded.

* * THE QUESTION BOX * *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) Section 85b of the Special War Revenue Act defines duty paid value as follows:—

> Duty Paid Value shall mean the value of the article as it would be determined for the purpose of calculating an *ad valorem* duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs tariff whether such article be in fact subject to *ad valorem* or other duty or not, and in addition the amount of the Customs duties, if any, payable thereon.

Section 86b states that sales tax on importations shall be computed on the sale price of the goods, while Section 85a defines sale price.

Section 88 of the same Act states that the one per cent Excise tax is payable on the duty paid value.

For purposes of arriving at the correct duty paid values in computing these taxes, does duty paid value include special duty such as cash discounts, etc., and penalties under the Marking Act?

(2) Section 254 of the Excise Act provides for the taking of stock quarterly in bonded factories. The Regulations contained in Circular No. 220-C, page 12, section No. 38, provide for stocktaking on April 1 of each fiscal year. The Regulations make no mention of quarterly stocktaking as directed in the Act. Are the provisions of Sections 254 and 256 still effective, and if so, how are the Act and Regulations reconciled as to stocktaking?

The answers are:—

(1) The fair market value on invoices requires to be on usual credit terms, and the "duty paid value" is held to be this amount plus any regular duties payable.

Special duty applicable on account of a cash discount being deducted contrary to regulations would therefore not be included in the "duty paid value."

Under the law, the value for duty may not be less than the actual selling price to the purchaser in Canada, and the duty paid value would not be less than this amount plus any regular duties payable.

The additional amount to be paid on imported goods as provided by Section 16 of the Customs Tariff (marking of goods), not being a regular Customs duty, would not be added in determining the duty paid value.

(2) Sections 254 and 258 of the present Act were enacted at the time when the manufacture of vinegar was the sole article made under a bonded vinegar manufacturer's licence.

At that time duty was collectible on vinegar, also a penalty on any manufacturer who failed to produce vinegar up to the established standard of production, from a given amount of materials. When the duty on vinegar was removed, including the penalty on short production, the necessity of taking stock quarterly, since production was computed and penalties determined on quarterly production, no longer existed.

It was held, however, that the annual stocktaking required by Section 40 of the Act would then govern, and this practice is at present in use, not only as respects vinegar factories, but all other bonded factories as well.

These questions will be dealt with in the next number:—

(1) Manifests sometimes classify certain goods as "Oilman Stores." What goods does this classification cover and whence is the name derived?

(2) Power of Attorney form E-4 reads: "Signed, and sealed in the presence of......" Whose seal is to be used, that of the person or company appointing the attorney or that of the person in whose presence the document is signed? Is the document legal without the seal?

(3) What Minister of Customs, from Confederation, held that office for the shortest period?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER-JANUARY

ADDITIONS

NOVA SCOTIA

WINDSOR: E. R. Knowles, O.A.S., Customs Excise Clerk.

QUEBEC

MONTREAL: Albert Bisson, Assistant Customs Appraiser.

(Louiseville): J. L. A. Ringuette, Sub-Collector of Customs and Excise, Limited Service Outport.

MANITOBA

WINNIPEG: J. A. Coyle, Assistant Customs Appraiser.

BRITISH COLUMBIA

REVELSTOKE (Golden): G. E. Jones, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport.

DEDUCTIONS

NOVA SCOTIA

YARMOUTH: J. D. Pothier, Assistant Customs Appraiser (superannuated).

QUEBEC

MONTREAL: J. A. Colfer, Customs Excise Clerk (died).

ST. JOHNS: J. C. Latour, Collector of Customs and Excise, Grade 3 (superannuated).

ONTARIO

NORTH BAY (Sturgeon Falls): T. Dumouchelle, Sub-Collector of Customs and Excise, Grade 1 (resigned).

SAULT STE. MARIE: F. Gibson, Customs Excise Examiner (died).

WINDSOR-WALKERVILLE: Harold Moore, Customs Excise Clerk (died).

PREVENTIVE SERVICE

J. A. A. LEDUC, Customs Excise Enforcement Officer (resigned).

INSPECTION

J. G. Bacon, Clerk, Grade 2 (resigned); J. T. Martin, Inspector of Customs and Excise (superannuated); J. D. Smith, Excise Tax Auditor (resigned).

ADMINISTRATIVE

John A. Watson, Dominion Customs Appraiser (died).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: W. J. Brown, from Customs Excise Clerk to Computing Clerk.

QUEBEC

MONTREAL: Armand Aubin; Henri Hervieux, from Customs Excise Clerks to Express and Postal Computing Clerks.

SUTTON (Abercorn): A. H. Lebeau, from Customs Excise Examiner, Grade 1 Outport, to Sub-Collector of Customs and Excise, Grade 1 Outport.

ONTARIO

TORONTO: Walter Gordon, from Office Boy to Clerk, Grade 2; F. C. Myers, from Customs Examiner to Special Exciseman, Grade 1.

BRITISH COLUMBIA

VANCOUVER: Major Moody, from Customs Excise Clerk to Customs Excise Clerk (relieving).

TRANSFERS

J. H. Corbett, from Customs Excise Examiner, Vancouver, B.C., to Sub-Collector of Customs and Excise, Grade 1 Outport, Blairmore, Alta.

H. H. Griesbach, from Sub-Collector of Customs and Excise, Grade 1 Outport, Blairmore, Alta., to Customs Excise Examiner, Vancouver, B.C.

R. F. Hotckin, from Customs Excise Clerk, Administrative, to Customs Excise Examiner, Toronto, Ont.

PROMOTIONS AND TRANSFERS

W. T. House, from Customs Excise Clerk, Inspection, to Cashier and Computing Clerk, Toronto, Ont.

J. B. E. Richard, from Clerk, Grade 3, Administrative, to Customs Excise Clerk, Ottawa, Ont.

DISMISSALS

ONTARIO

WINDSOR-WALKERVILLE: W. R. Stapleford, Customs Excise Examiner (services dispensed with for overindulgence in intoxicating liquor and unsatisfactory service).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,955,744 19	6,651,185 90		
Less refunds and Drawbacks	1,085,851 32	666,293 36		
Net	7,869,892 87	5,984,892 54	1,885,000 33	...
Excise Taxes	2,619,809 12	5,419,593 17		
Less Refunds and Drawbacks	31,218 18	69,959 54		
Net	2,588,590 94	5,349,633 63	...	2,761,042 69
Excise Duties	3,418,772 82	2,988,926 19		
Less Refunds and Drawbacks	26,838,36	45,284 93		
Net	3,391,934 46	2,943,641 26	448,293 20	...
Sundry Collections	87,743 38	69,952 81		
Less Refunds and Drawbacks	Nil	11 00		
Net	87,743 38	69,941 81	17,801 57	...
Net Totals	13,938,161 65	14,348,109 24	2,351,095 10	2,761,042 69
Net Increase	...	...	...	409,947 59

TOTALS FOR TEN MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	126,160,060 95	94,797,682 23		
Less Refunds and Drawbacks	14,654,417 68	8,544,576 61		
Net	111,505,643 27	86,253,105 62	25,252,537 65	...
Excise Taxes	33,023,926 94	47,903,258 20		
Less Refunds and Drawbacks	528,017 83	505,337 48		
Net	32,495,909 11	47,397,920 72	...	14,902,011 61
Excise Duties	50,511,400 07	42,292,897 36		
Less Refunds and Drawbacks	614,128 81	592,976 87		
Net	49,897,271 26	41,699,920 49	8,197,350 77	...
Sundry Collections	1,019,326 04	781,403 86		
Less Refunds and Drawbacks	1,492,14	737 76		
Net	1,017,833 90	780,666 10	237,167 80	...
Net Totals	194,916,657 54	176,131,612 93	33,687,056 22	14,902,011 61
Net Decrease	...	...	18,785,044 61	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY 1931 AND JANUARY 1932

—	January 1931	January 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	768,927 34	4,103,392 09	...	3,334,464 75

TOTALS FOR TEN MONTHS

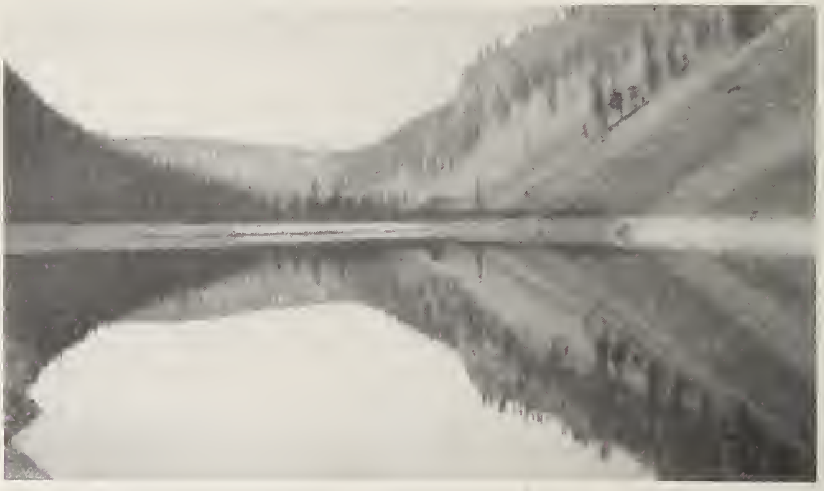
—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	69,743,667 93	59,111,195 54	10,632,472 39	...

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1931 AND 1932

—		January, 1931		January, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			44,617,883		38,366,699
Total Exports (Foreign Produce)			951,142		696,770
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	9,608,852	5,430,682	9,472,346	5,517,082
Wheat flour	Brls.	392,256	1,558,509	331,806	1,171,870
Fish	Cwt.	364,981	1,903,378	399,206	1,896,190
Furs	$		2,720,440		2,407,493
Meats	Cwt.	20,209	357,513	25,886	370,339
Cheese	Cwt.	9,181	154,682	7,516	95,828
Planks and boards	M ft.	57,114	1,277,991	53,847	987,487
Wood pulp	Cwt.	995,749	2,411,533	793,340	1,830,911
Newsprint	Cwt.	3,067,240	8,641,937	3,458,273	8,661,086
Automobiles and parts	$		1,375,539		247,969
Copper, unmanufactured	Cwt.	121,888	1,617,782	82,940	607,018
Nickel, unmanufactured	Cwt.	51,643	1,148,595	31,448	712,944
Imports entered for Consumption—Free goods			19,889,644		12,441,767
Imports entered for Consumption—Dutiable goods			30,478,674		21,682,294
Total Imports entered for Consumption			50,368,318		34,124,061

—		Ten months ended January, 1931		Ten months ended January, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			700,731,788		500,163,940
Total Exports (Foreign Produce)			14,996,761		9,364,028
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	194,050,867	163,185,852	171,496,936	103,723,737
Wheat flour	Brls.	6,242,862	29,300,242	4,661,448	16,244,688
Fish	Cwt.	3,203,396	24,603,744	3,417,125	21,118,464
Furs	$		11,291,943		9,400,261
Meats	Cwt.	254,323	5,468,336	231,430	3,770,636
Cheese	Cwt.	787,942	12,744,180	838,257	10,390,517
Planks and boards	M ft.	1,142,699	27,971,801	767,682	16,198,115
Wood pulp	Cwt.	11,637,722	29,276,263	10,025,918	23,690,595
Newsprint	Cwt.	37,922,859	108,076,135	33,660,237	87,965,672
Automobiles and parts	$		15,805,747		3,798,191
Copper, unmanufactured	Cwt.	1,640,964	20,124,123	689,431	5,328,832
Nickel, unmanufactured	Cwt.	669,215	14,835,289	463,913	10,334,828
Imports entered for Consumption—Free goods			289,566,392		161,514,923
Imports entered for Consumption—Dutiable goods			490,671,341		323,964,244
Total Imports entered for Consumption			780,237,733		485,479,167

SUNSHINE AND SHADOW



FROM time to time unusual photographs are sent to the Review by National Revenue officers. This one came from Fernie, British Columbia, with a note attached:—"This is Silver Spring Lake, Fernie. Can you tell which is the right side up?" The *Editor* passes the problem on to readers of the Review with the remark that either seems to be the sunny side up.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

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C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

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J. Sydney Roe, Editor

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Tourist Travel in Past Year

THIS number of the REVIEW contains a Dominion-wide summary showing, among other interesting things, the number of foreign automobiles reported inwards for touring purposes in Canada during the calendar year 1931. The statement includes the number entered by provinces along the international boundary, and shows also the movement of Canadian automobiles reported outwards for touring purposes, chiefly in the United States. Each year the Department of National Revenue compiles this statement, and it is based on statistics furnished by Collectors at various border points of entry and exit. The summary indicates a shrinkage of nearly half a million tourists' automobiles reported inwards in 1931 compared with 1930. Ontario again leads the other provinces, but shows a decrease of 472,883 in the number of inwards reports, and Quebec almost held her own, with 4,035 automobiles less than in 1930. The simplification of Customs procedure enabling tourists to obtain permits without trouble or delay has speeded up the handling of automobiles at the popular points of entry, and in the approaching season, as in the past, Customs officers will do their best to facilitate the entrance to Canada of these welcome and neighbourly visitors.

A Quebec Appointment

THE Minister of National Revenue has appointed Omer Lussier to be Inspector of Income Tax for the district of Quebec. Mr. Lussier commenced his duties on March 1 last.

Careful Examination Essential

FROM time to time it is brought to the attention of the Department that Postal and Express parcels are handled by Customs officers in too perfunctory a manner, that the contents are not properly examined and valued, and that sometimes the opinion of the recipient is taken, and as a consequence duty and tax are not collected at all or are based on too low a valuation. In this connection it may be stated that the Department has been advised of the somewhat prevalent practice of describing articles as gifts, clothing as second-hand, etc., for the purpose of evading the payment of duty and tax upon a fair valuation, and also of concealing in other goods articles of value, but of small bulk. This practice is found to be particularly prevalent in the case of silk goods and similar articles. The contents of parcels should therefore be carefully examined and adequately appraised for duty purposes. It is appreciated that officers handling Postal and Express parcels have a difficult task to perform, and that not infrequently persons interested are unreasonable, but it is the officer's prime duty to collect the duty and taxes on a proper valuation.

Regarding Sales Tax Licences

WITH the advent of a new fiscal year Collectors of National Revenue and their staffs will be called upon to issue a large number of sales tax licences. To some extent, in the larger Ports at least the pressure caused by this work can be lessened if licensees are requested to file their applications and deposit their fees for renewal as early as possible. Licences could, afterwards, be mailed to those concerned as soon as written. The same method should be followed in dealing with eleventh hour applications, instead of having the offices congested on the last day of the month by those who apply in person at the last moment. Fees received are, without exception, to be brought to account in the Excise Tax Cash Book on the day during which paid.

The following requirements in connection with certified copies of sales tax licences should be noted:

When a licensee operates branches in other Ports the issuing Port may supply each or any branch with a certified copy of the Head Office licence prepared in triplicate on Form M-19 Amended, and annotated in red ink as follows:—

(*a*) The Port in which the branch is located.
(*b*) The full address of the branch.
(*c*) The port at which taxes accruing on sales by the branch are to be accounted for, i.e.,
Taxes paid at..............

The certified copy is to be sent to the Collector at the Port in which the branch operates. The receiving Port should record and forward the same to the branch office of the licensee. The duplicate is to be mailed to the Department by the issuing Port office and the triplicate is retained and dealt with in the usual way.

On the Departmental copy of the licence issued to the Head Office of the firm, must be shown the address of each branch covered by a certified copy of the licence, and the Port in which each is located. The reverse side of the duplicate should be used for this purpose.

Duplicate of sales and manufacturer's tax licences are to be mailed to the Department, in " F " envelopes, daily as issued. They are not to be attached to entry forms nor forwarded with other correspondence, except in the case of wholesalers' licences, which should be attached to requisite securities.

Collectors are reminded that manufacturers' licences must be obtained by persons or firms engaged in the manufacture of playing cards, wine, ale, beer, porter, stout, cigars and automobiles.

On the tenth day of April in each year, the Collector at each Port should furnish the Department with a list of all wholesalers who have failed to apply for renewal of licences, or to deposit requisite security for the ensuing fiscal year.

Officers dealing with the issue of licences should be sure that the name, address, etc., are legibly and clearly written on all copies, and particularly is this necessary in the case of copies for the Department. The Port date stamp should also be imprinted on each copy. The signature of the Collector should appear in the space provided therefor, or if a rubber stamp or facsimile signature is used, the issuing Officer should affix his initials also.

Prohibited Publications

THE following publications are prohibited importation into Canada:—

Punatahti 1932 (The Red Star), an illustrated periodical in the Finnish language, published in the United States of America, by the Finnish Federation Publishing Department.

Awful Disclosures Of Maria Monk, printed in Great Britain by Truslove and Bray Ltd., West Norwood.

Week-End Cruise, a book by Marcia Bellowes, published by The Mohawk Press Incorporated, New York, U.S.A.

Gentlemen In Hades, a book by Frederic Arnold Kummer, Published by Sears Publishing Company, Inc., New York, U.S.A.

Hooey, published monthly by Popular Magazines Inc., Broadway and Eleventh Street, Louisville, Kentucky.

Thirteen Women, a book by Tiffany Thayer, published by Claude Kendall, 70 Fifth Avenue, New York.

The Hindu Art of Love, a book by Edward Windsor, privately printed by The Panurge Press, New York.

Aw Nerts, a bi-monthly illustrated publication published by Guy Publishing Company, 409 Pearl St., New York, N.Y.

Must be Marked

COLLECTORS of National Revenue have been advised by official memorandum of regulations established by Order in Council of 1st February, 1932, providing that paper bags, tooth brushes and tooth brush handles, imported into Canada, shall be marked, stamped, branded or labelled in legible English or French words, in a conspicuous place, so as to indicate the country of origin.

This Order in Council shall be effective from and after the 1st day of May, 1932.

Passover Bread

COLLECTORS have been instructed that by Order in Council dated the 4th February, 1932, authority is granted for the remission of customs duty, sales tax, and special excise tax, on Passover Bread or Matzos, and the following Matzo products: Whole Wheat Matzos, Hygienic Matzos, Thin Matzos, Egg Matzos, Meal Matzos, Cake Meal Matzos, Farfel, Whole Wheat Matzo Meal, Matzos Cereal, Matzo Crackers, Hygienic Matzo Crackers, Whole Wheat Matzo Crackers, imported for use during the coming Passover season and entered at customs from the 20th February to the 28th April, 1932, both dates inclusive.

The Way of the Transgressor

A PRESS despatch from Buffalo, N.Y., which appeared recently in Canadian newspapers, read:

Two former Canadian Customs officers were given Federal prison terms by Federal Judge John Knight after they had pleaded guilty to charges of smuggling aliens into the United States.

They are: Joseph A. Fitzpatrick and Ambrose J. McCann, both of Niagara Falls, Ont. Fitzpatrick was sentenced to three years in the Federal penitentiary, while McCann received a sentence of two years and six months in the United States Industrial School at Chillicothe, Ohio. The men were arrested January 5 by Immigration Inspectors at the Lower Arch Bridge, in Niagara Falls, when they attempted to cross the bridge with an alien in their automobile.

Some Excise Facts and Figures

A SUBSTANTIAL decrease in proof spirits manufactured in Canada during the fiscal year ended March 31, 1931, is revealed in statistics compiled by the Excise Division of the Department. Total production in that year was 9,286,780 gallons, and in the previous year 16,813,433 gallons. This decrease amounting to 7,526,653 gallons occurred principally in Ontario where production declined from a total of 9,792,809 gallons produced in 1929-30 to 3,336,631 gallons produced in the last fiscal year, a decrease of 6,456,178 gallons. Production of proof spirits during the last fiscal year in the other four provinces in which distilleries are located was as follows: Quebec, 5,288,405 gallons; British Columbia, 651,225 gallons; Manitoba, 10,519 gallons; New Brunswick, nil.

Cigarette production showed a slight decrease in the last fiscal year compared with the previous year; production for the two years being 5,062,410,616 cigarettes and 5,072,023,400 cigarettes respectively. Cigarettes are manufactured in two provinces only, Quebec and Ontario. In the former production in the last fiscal year totalled 4,396,662,406 cigarettes, and in the latter 665,748,210 cigarettes. In the same year tobacco manufactures amounted to 21,770,041 pounds, an increase of 557,526 pounds over 1929-30. Quebec is the leading tobacco manufacturing province, accounting for the entire output last year with the exception of 1,201,926 pounds. This latter amount was the output of five provinces as follows: Ontario, 960,608 pounds; Prince Edward Island, 167,683 pounds; British Columbia, 64,790 pounds; Manitoba, 4,545 pounds; Alberta, 4,300 pounds.

The output of cigars in Canada in the last fiscal year declined by 21,262,051 cigars from the previous year, the output in 1930-31 totalling 175,028,056 cigars and in the previous year 196,290,107 cigars. Production of each province manufacturing cigars in the last fiscal year was as follows: Quebec, 139,571,501 cigars; Ontario, 33,999,050 cigars; British Columbia, 1,156,680 cigars; Nova Scotia, 165,725 cigars; Alberta, 82,700 cigars; New Brunswick, 52,400 cigars.

For the Attention of All Concerned

THE attention of Collectors of National Revenue, and all officers of Customs and Excise, is drawn to the following Order in Council dated January 16, 1932, relating to the candidature of Civil Servants at civic elections, or engaging in other gainful occupations. The order reads:—

> Whereas section 2 of the Civil Service Superannuation Act, chapter 24 of the Revised Statutes of Canada, 1927, provides that:
>
> "Civil Servant" means and includes any permanent officer, clerk or employee in the Civil Service as herein defined;
>
> (i) who is in receipt of a stated annual salary of at least six hundred dollars; and
>
> (ii) who is required, during the hours or period of his active employment, to devote his constant attention to the performance of the duties of his position and the conditions of whose employment for the period or periods of the year over which such employment extends precludes his engaging in any other substantially gainful service or occupation.
>
> And Whereas the Secretary of State of Canada reports that "Civil Servants" within the meaning of the said Act have heretofore been accustomed to become candidates in municipal and civil elections, and thereafter, if elected, to accept municipal and civic offices, or to engage in other substantially gainful services and occupations, which preclude such Civil Servants from devoting their constant attention to the performance of the duties of their respective positions in the Civil Service of Canada;
>
> Now Therefore, His Excellency the Governor General in Council, on the recommendation of the Secretary of State of Canada, is pleased to order and it is hereby ordered that anyone, who may now be or hereafter may become a Civil Servant within the meaning and intent of said Act, shall hereafter be precluded from becoming a candidate at any municipal or civic election, or from engaging in any other substantially gainful service or occupation, without first having obtained leave of absence, without pay, from his duties as such Civil Servant for the term of the municipal or civic office which he proposes to accept, or for the period or periods of the year over which it is proposed that such other gainful service or occupation shall extend.

A Tale of Years that are Dead

A MYSTERIOUS wooden chest, stoutly constructed, arrived at headquarters recently, addressed to the *Editor*. It was stamped *Cramahe, Ontario*. On one end was the imprint of the British crown and in heavy type the letters *V. R.*, with the date *1860*. The port of *Cramahe*, however, ceased to exist many years ago, its place being taken by the port of Cobourg. When opened the box was found to contain eight musty volumes, besides the old *Cramahe* port stamp carefully wrapped in burlap. All eight books had been used at the port, showing entries dating from 1853 to 1878. They gave an interesting glimpse of old-time Customs activities in a now vanished port. J. M. Merriman was Collector at *Cramahe* when the earlier ledgers were entered up.

The oldest volumes in the collection are a *Customs Cash Book* and an *Aggregate Register*, entries in both of which began in 1853. The cash book shows all cash received and expended at *Cramahe* by quarter-years and years. Expenditures consist of cash paid Receiver General, Collector's salary, office rent, horse hire. Total collections at the port in 1853 amounted to £155. Twenty years later they had increased to $1,622. The Collector's salary in 1853 was £129 and in 1873 it was $578. All monetary entries were made in English currency until January, 1858, when the dollar mark appears. The *Aggregate Register* contains all entries of goods according to the Customs Tariff under the headings, *Warehoused, Delivered, Ex-Ship*. An 1853 Customs Tariff is included in the register. It comprises 232 items in the following divisions: 16 items rated under specific and ad valorem duty; 6 items at 30 per cent; 21 items at 20 per cent; 63 items at 12½ per cent; 48 items at 2½ per cent; 78 items free. The free list includes animals, meat, fish, poultry, butter, vegetables, farming implements and carriages.

A large, blue ledger labelled *Register of Seizures* dates from 1855. It contains only six entries, all for small amounts.

The most interesting, however, of the eight volumes is a *Let Pass Book*. This old book contains permit forms to be used by importers who wished to convey their goods from place to place within the Province of Canada. One example of a filled-in permit was included in the ledger. It reads as follows:—

> Custom House, Port of Kingston, 27th August, 1858. Permit John Smith to pass to Toronto by Grand Trunk Railway, having reported and entered at this office the following goods, viz: one trunk containing eighteen dozen pairs of buckram gloves and mitts (as samples)—the duty thereon being duly secured according to law.
>
> To all officers of Her Majesty's revenue.

Each permit was numbered and showed also the entry number of the goods. It was signed by the Collector.

Another much smaller ledger, called a *Cargo Book*, bears the date 1878 and contains a list of 15 coasting regulations authorized by Hon. S. L. Tilley, then Minister of Customs. The other two volumes included in the box, consist of a small *Receipt Book* showing amounts refunded at the port during the years 1866 and 1867, and a large *Manifest Book* bearing the stamp V. R. 1856.

The prize package, however, is the *Cramahe* port stamp. This little machine, measuring 7½ inches in height by 6 inches in length, is inscribed on the handle *Hudson's Patent, June 20, 1865. East Cambridge*. It is made of cast steel. On each side of the metal stamp is a brass cylinder. These contain the inked ribbon. This ribbon may be wound or unwound by means of two small knobs. The months are indicated on a disk wheel at the front of the machine, while the days of the month are found by turning a small wheel at the top of the handle. Despite the years that have passed, and the evidence of hard usage, the machine is still in good working order.

Snuff

SNUFF is still in the ascendant. Excise statistics reveal that in January, 1932, no less than 80,110 pounds of this article were entered for consumption in various ways.

Where the Nuts Come From

NUTS of all kinds imported into Canada in the last fiscal year were valued at $3,998,144. Shelled walnuts comprised the principal item, totalling 4,806,662 pounds valued at $1,003,151. Of this total two and a half million pounds were brought in from China and nearly two million pounds from France. The next most valuable import was of green peanuts, shelled or not, amounting to 25,323,421 pounds valued at $971,216. These came chiefly from China, imports in the last fiscal year totalling 21,091,728 pounds valued at $729,108. Spain furnishes most of the almond nuts imported. Out of a total of almonds, not shell, imported in the last fiscal year amounting to 931,556 pounds valued at $97,900, Spain supplied 829,928 pounds valued at $84,844; and out of a total of 1,732,343 pounds of shelled almonds valued at $441,131, Spain supplied 1,501,327 pounds valued at $364,854.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the eleven months of the fiscal year February, 1931 and February 1932. Decrease marked*.

Districts	1930-31	1931-32	Decrease or Increase	Districts	1930-31	1931-32	Decrease or Increase
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	43,968 02	40,103 30	* 3,864 72	Winnipeg......	3,478,513 47	2,150,246 46	* 1,328,267 01
Halifax........	649,720 20	810,573 02	160,852 82	Regina........	607,489 55	194,741 09	* 412,748 46
Saint John.....	601,167 29	521,638 98	* 79,528 31	Saskatoon....	242,333 70	194,585 15	* 112,211 15
Quebec........	1,165,127 33	1,035,183 17	* 129,944 16	Prince Albert	64,462 60	....	....
Montreal......	21,551,775 22	19,126,227 82	* 2,425,547 40	Calgary.......	1,773,879 83	1,345,713 45	* 428,166 38
Ottawa........	2,655,649 97	2,675,676 05	20,026 08	Edmonton.....	500,559 49	412,519 42	* 88,040 07
Kingston......	163,557 03	134,611 15	* 28,945 88	Vancouver.....	4,991,514 93	4,197,408 33	* 794,106 60
Belleville......	513,578 94	303,859 75	* 209,719 19	Yukon.........	18,927 12	9,849 96	* 9,077 16
Toronto.......	18,795,480 42	16,826,888 29	* 1,968,592 13	Head Office...	9,300 19	5,484 58	* 3,815 61
Hamilton......	5,625,385 04	4,839,282 97	* 786,102 07				
London........	6,467,864 56	5,038,683 46	* 1,429,181 10	Total........	70,248,751 29	60,042,860 59	*10,205,890 70
Fort William..	328,496 39	179,584 19	* 148,912 20				

CHANGES IN PORTS

The following changes are made in the list of ports, outports and Preventive stations, effective on the dates indicated:

Coniston, Ont., an outport and warehousing port under the survey of the port of Sudbury, Ont., closed effective 1st February, 1932.

Abbotsford, B.C., a port and warehousing port, closed effective 1st March, 1932.

Cumberland, B.C., an outport and warehousing port under the survey of the port of Nanaimo, B.C., closed effective 1st March, 1932.

Aldergrove, B.C., a Preventive station under the survey of the port of Abbotsford, B.C., transferred to the survey of the port of New Westminster, B.C., effective 1st March, 1932.

Port Felix, N.S., a Preventive station under the survey of the port of Canso, N.S., closed, effective on and after 1st March, 1932.

Huntingdon, B.C., a Preventive station under the survey of the port of Abbotsford, B.C., established an outport and warehousing port under the survey of the port of New Westminster, B.C., effective 1st March, 1932.

HERE AND THERE

To those who are interested in the mysteries of number combinations the construction of the new Welland ship canal is commended. The figure 8 and its multiples are curiously in evidence. For building purposes the canal was divided into 8 sections. There are 8 locks to the canal; it takes 8 minutes to fill each lock with water, and 8 hours for a vessel to pass through the entire canal. The 8 locks have each a usable length of 820 feet with a depth of 80 feet, and 82 feet is the height of the lower mitre gates. The greatest height of lock wall is 130·8 feet and the weight of metal in the valves of locks is 3,800 tons. A pond 80½ feet deep, covering 84 acres, feeds the flight locks. The span of the lift bridge at Peter Street, Thorold, is 80 feet, and lock 8 with a length of 1,380 feet is the longest in the world. The greatest width of the entrance to Port Weller is 800 feet. Over 8,000,000 cubic yards of rock have been excavated, and more than 28,000,000 pounds of reinforcing steel used. It is interesting to note that the first Welland canal was 8 feet deep, and was practically completed in 1828, over 100 years ago, the first vessels having been locked through early in the following year.

An attractive cairn, with suitably engraved tablet, situated at the approach to the Athabaska River bridge in Jasper National Park, Alberta, commemorates the accomplishments and exploits of David Thompson, one of the most skilled geographers the continent has known. First attached to the Hudson's Bay Company, he later, in 1797, became an employee of the Northwest Company, where his efforts to obtain exact knowledge of the country were encouraged. His surveys and explorations from 1789 to 1812 took him over 50,000 miles of trail by horseback, canoe, and on foot. With imperfect instruments he located main routes of travel in 1,200,000 square miles in Canada and 500,000 square miles in the United States. His maps—since checked by outstanding geographers—have been found to be remarkably accurate. During 1810-11, Thompson discovered the Athabaska Pass, which became a regular trade route through the Rocky Mountains until the advent of rail communication.

How many readers of the Review know what pickled *alewives* are? No, alewives are not something or somebody which existed in the days when saloons occupied the principal corners, and the swinging doors were seldom idle, but it is a Canadian fish and one which inhabits both salt water and fresh water. Known to the scientists by the rather pompous name of *Pomolobus pseudoharengus*, and popularly called gaspereau as well as alewife, the fish is of bluish colour with silvery sides and is variegated with dark stripes. The yearly catch is worth more than $100,000 on the market. While salted alewives were exported to sixteen countries last year the sales to Jamaica were much the largest, or 16,669 hundredweights. The United States purchased 10,616 hundredweights. Haiti and Dutch Guiana each purchased more than 2,400 hundredweights, and there were substantial sales to British Guiana, Trinidad and other West Indian islands in addition to Jamaica, as well as scattered sales elsewhere. It is in the waters off the Maritime Provinces—New Brunswick, Nova Scotia, and Prince Edward Island—that alewives are taken commercially.

An income tax collector died, and a subscription was raised in a business office for a wreath. The head of the firm promised five dollars. A few days later one of the clerks called to collect the money, and the chief handed him a ten-dollar note.

"You want five dollars' change, sir," said the clerk.

"No," growled the other; "keep it and bury another."

SUMMARY OF TOURIST TRAVEL FOR PAST YEAR

Figures of Entries by Provinces Show Decrease

THE following statement, prepared by the Department of National Revenue from figures furnished by its Collectors, shows the number of foreign automobiles imported into Canada, for touring purposes, by provinces through which they entered, during the calendar year 1931, for periods (*a*) not exceeding twenty-four hours, (*b*) not exceeding sixty days, and (*c*) exceeding sixty days and not more than six months; and also the number of Canadian automobiles exported for touring purposes for the same year.

Province	Admitted for a period not exceeding 24 hours	Admitted for a period not exceeding 60 days	Exceeding 60 days and not more than six months	Exported for touring purposes
Ontario	2,834,427	857,095	198	234,077
Quebec	244,770	400,748	417	132,576
New Brunswick	241,076	58,954	38	9,345
British Columbia	42,854	126,580	41	135,332
Manitoba	30,144	14,451	13	14,469
Alberta	26,592	5,362	....	2,819
Saskatchewan	19,629	4,855	3	8,145
Nova Scotia	....	1,708	33	92
Prince Edward Island	....	....	1	....
Total	3,439,492	1,469,753	744	536,855

Grand Total, foreign cars in	4,909,989	Canadian cars out	536,855
Decrease in 1931	499,469	Decrease in 1931	210,069

COMPARATIVE STATEMENT SHOWING TOTALS OF TOURISTS AUTOMOBILES REPORTED INWARDS BY PROVINCES FOR 1930 AND 1931

Province	1930	1931	Decrease
Ontario	4,164,603	3,691,720	472,883
Quebec	649,970	645,935	4,035
New Brunswick (Increase 958)	299,110	300,068	....
British Columbia	185,418	169,475	15,943
Manitoba	51,027	44,608	6,419
Alberta (Increase 1,435)	30,519	31,954	....
Saskatchewan	26,600	24,487	2,113
Nova Scotia	2,210	1,741	469
Prince Edward Island	1	....	....
Total	5,409,458	4,909,989	501,862
Less increase New Brunswick and Alberta	....	....	2,393
Net decrease	....	....	499,469

LEADING ENTRY PORTS

The following are the leading ports where tourists' automobiles entered in large numbers in 1931. The figures are also given for 1930:—

Windsor, Ont., 1930, 1,430,554, 1931, 1,453,350, increase 22,796; *Bridgeburg, Ont.*, 1930, 1,248,130, 1931, 1,158,044, decrease 90,086; *Niagara Falls, Ont.*, 1930, 1,024,063, 1931, 738,166, decrease 285,897; *Walkerville, Ont.*, 1930, 218,499, 1931, 118,528, decrease 99,971; *Rock Island, Que.*, 1930, 92,024, 1931, 84,879, decrease 7,145; *Sarnia, Ont.*, 1930, 90,602, 1931, 80,409, decrease 10,193; *Philipsburg, Que.*, 1930, 82,775, 1931, 81,686, decrease 1,089; *Lacolle, Que.*, 1930, 71,441, 1931, 69,265, decrease 2,176; *Edmundston, N.B.*, 1930, 60,809, 1931, 81,226, increase 20,417; *Richmond Road, N.B.*, 1930, 53,141, 1931, 53,590, increase 449; *Hereford Road, Que.*, 1930, 46,267, 1931, 43,634, decrease 2,633; *Highwater, Que.*, 1930, 45,634, 1931, 29,671, decrease 15,963; *St. Leonard, N.B.*, 1930, 39,732 1931, 6,897, decrease 32,835; *Stanhope, Que.*, 1930, 33,912, 1931, 41,899, increase 7,987; *Fort Frances, Ont.*, 1930, 33,887, 1931, 28,109, decrease 5,778; *Trout River, Que.*, 1930, 33,354, 1931, 35,372, increase 2,018; *Andover, N.B.*, 1930, 31,278, 1931, 31,472, increase 194; *Emerson, Man.*, 1930, 26,150, 1931, 22,943; decrease 3,207; *Abercorn, Que.*, 1930, 25,704, 1931, 27,142, increase 1,438; *Prescott, Ont.*, 1930, 25,592, 1931, 24,181, decrease 1,411; *Coutts, Alta.*, 1930, 23,677, 1931, 25,457, increase 1,780.

TOURIST TRAVEL IN B.C.

Slight Falling Off in 1931 Season

AUTOMOBILE tourist traffic into British Columbia during 1931 was slightly below that of the previous year. In 1931, a total of 169,475 motor vehicles visited British Columbia compared with 185,418 for the previous year. About three-fourths of the total vehicular traffic into the province came by coastal highways, which include the Pacific and Huntingdon, Douglas, Boundary Bay, and Aldergrove. A total of 127,191 cars, or 10,812 less than the previous year entered the province through ports on the coastal highways.

Foreign cars entering Vancouver Island, according to provincial statistics, exclusive of those that already entered Canada through ports on the mainland, numbered 8,069 in 1931 as compared to 9,474 the previous year.

Traffic entering Canada by the two Okanagan Valley ports was down slightly, as was also that by East Kootenay, while West Kootenay traffic was steady at figures approximately the same as the previous year.

AT NIAGARA FALLS

United States automobiles crossing in January this year at the three international bridges at the port of Niagara Falls increased by 9,273 compared with the number crossing in January, 1931. There was an increase also, totalling 5,841, in the number of passengers crossing last January, while a decrease of 378 occurred in the total number of automobiles. A detailed summary covering the international traffic through this port in January last gives the following:—

Total number of automobiles inwards and outwards 103,041; made up of Canadian automobiles inwards 17,562, outwards 17,954; United States automobiles inwards 33,361, outwards 34,164; other vehicles inwards 4,364, outwards 4,332; passengers inwards 226,615, outwards 229,622.

Sixty-day touring permits issued in January last for United States automobiles numbered 2,567, an increase over the previous January of 413. Twenty-four hour touring permits issued numbered 31,009, an increase of 4,491 permits compared with January last year. Touring permits issued for Canadian cars outwards totalled 4,413.

MADE FALSE RETURN

J. B. MacLaughlin, of Ottawa, pleaded guilty before Deputy Magistrate M. J. O'Connor, K.C., recently of having made a false return of his income to the Department of National Revenue and was fined $500, without costs, the alternative being six months' imprisonment. He paid the fine.

CRUISER MARGARET HAD BUSY PATROL SEASON

AFTER a very busy patrol season the cruiser *Margaret,* well known member of the Customs fleet, is now at H.M.C. dockyard, Halifax, undergoing annual overhaul and refit. She went out of commission on the 23rd December, 1931. The *Margaret* made Gaspe, P.Q., her base during the season, although she is frequently used to patrol the Nova Scotia coast.

During the season the *Margaret* patrols the Gulf and River St. Lawrence, but last year she was used more frequently in the lower part of the Gulf—particularly on the north side of Prince Edward Island, where patrol is very necessary, and where, owing to lack of shelter, and rough weather encountered at times, a vessel of the type of the *Margaret* is especially required. She remained on guard in the Gulf until the last rum-runner active in that district was known to have ceased operations for the season.

The *Margaret* was built by John I. Thornycroft & Co., Southampton, England, in 1914. She is 182·4′ in length and 32·3′ beam. She is fitted with twin screw triple expansion engines and two Yarrow water tube boilers. In 1925 she was converted from coal burning to oil burning.

Owing to careful overhaul of machinery, reduction in staff, and other economies in operation, the expense of operating this cruiser has been steadily reduced, until, for the present fiscal year, the total will be less than 60 per cent of that for 1927-28, without impairment of efficiency. Further economies are being arranged.

The Master of the *Margaret* is Captain Russell F. Coffin, who has been in the service since 1906. The Chief Engineer is William Reynard, who has a Board of Trade first class certificate. To these officers much credit is due for the efficiency maintained by this vessel.

The Customs cruiser *Margaret* which had a busy and successful patrol season and is now being overhauled at Halifax.

MUCH ACTIVITY IN OPENING MONTH OF YEAR

Many Seizures Effected by Preventive Service

THE new year opened with a busy month for the Customs-Excise Preventive Service, especially in Quebec, Ontario and Nova Scotia. Seizures in January, 1932, totalled 356; made up of Customs 163, Excise 193. In January last year seizures totalled 298; Customs 119, Excise 179. Seizures of liquor amounted to 2.978 gallons, the heaviest seizures coming from Quebec and Nova Scotia, which reported seizures of 1,816 gallons and 1.015 gallons respectively. Cigarettes taken during the month totalled 9.940; New Brunswick yielding the biggest results with 5,120 cigarettes seized and British Columbia coming next with 2,400 cigarettes seized. Other seizures for the month included 1,109 pounds of tobacco, 200 cigars, 255 gallons of beer, 82 gallons of alcohol, 45 complete stills, 5 vessels, 39 automobiles.

Seizure proceeds in January amounted to $29,461; Customs $16.273, Excise $13,188. This total was made up of court fines $13,023; deposits $9.335; sale of goods $5,302; boat and automobile penalties $1,030; costs and expenses $470; voluntary penalties $300.

A summary of results for the month by provinces gives Quebec first place with 104 seizures, Customs 29, Excise 75; Ontario second place with 59 seizures, Customs 30, Excise 29; and Nova Scotia third place with 57 seizures, Customs 47, Excise 10. Seizures for the remaining provinces were:—

Prince Edward Island, Customs 6, Excise 3; New Brunswick, Customs 9, Excise nil; Headquarters (Ottawa), Customs 19, Excise 15; Manitoba, Customs 7, Excise 12; Saskatchewan, Customs 6, Excise 37; Alberta, Customs 2, Excise 9; British Columbia, Customs 8, Excise 3.

Ten Months Period

Seizures for the ten months period April 1, 1931, to January 31, 1932, totalled 3,866; made up of Customs 2.113, Excise 1,753. For the corresponding period of the previous fiscal year seizures totalled 4,002, Customs 2.849. Excise 1,153.

Liquor seizures effected for the period amounted to 25.689 gallons. Of this amount 8.705 gallons were seized in Nova Scotia and 7,474 gallons in Quebec. Beer seizures amounted to 5.565 gallons and alcohol seizures to 13,140 gallons. The greater part of the alcohol seizures was taken in Quebec. Out of a total of 631,186 cigarettes seized in the ten months period 412,923 cigarettes were taken in Quebec. Other seizures included 12,263 pounds of tobacco, 656 ounces of narcotic drugs, 1,143 cigars, 434 complete stills, 74 vessels, 392 automobiles, 5 aeroplanes.

The heaviest seizures were taken in Quebec, totalling 1,085, and the second largest number was taken in Ontario totalling 776.

Seizure proceeds amounted to $332,789; made up of Customs $241,016, Excise $91,773.

BUTTER EXPORTS LARGE

Canadian butter exports in 1931 showed an impressive increase compared with exports in the previous year. Exports totalled 11,962,160 pounds valued at $2,329,853 in 1931 and 1,322,048 pounds valued at $410,447 in 1930. The United Kingdom received the greater part of the increased exports.

TORONTO COLLECTIONS

Collections received at the Customs Express Branch, Toronto, in January, 1932, amounted to $178,547. Packages received totalled 14,566, entries 2,926. At the Customs Postal Branch collections totalled $54,174, packages received 27,770, packages delivered 25,212, entries 2,410.

EXPRESS AND POSTAL

At the Customs Express Branch, Montreal, collections in January, 1932, amounted to $136,118. Entries received numbered 2,098, packages delivered 9,198. At the Customs Postal Branch collections totalled $59,019.

ILLICIT DISTILLING RING BROKEN UP

Operated in Wild Wooded Section in Peterborough County

TWO months detective work by Excise officers, in co-operation with members of the Royal Canadian Mounted Police, in Peterboro and Victoria counties, Ontario, resulted recently in an Excise seizure of importance. A number of illicit distillers, who had been operating for nearly two years in the wild wooded lake country in the northern section of the counties, were apprehended and convicted. Two members of the gang had been caught and imprisoned previously but the leader managed to keep beyond the reach of the law. Finally he, too, was caught.

After living in the Lakehurst district, Peterboro county, for several weeks, posing as hunters and fishermen, the Excise and R.C.M.P. officers located a number of illicit stills on out-of-the-way islands. They learned that the liquor was conveyed by night in boats to a far corner of the lake, and there loaded into automobiles. Every track was concealed. Even the trails leading to the stills were covered with twigs and small branches. No one could approach without leaving tell-tale marks, a warning to the operators to change location. Amongst other precautionary measures "spotters" were employed by the illicit distillers to watch strangers. Under such conditions evidence that would convict was obtained only with great difficulty.

The last chapter for the "moonshiners" was written, however, when one night two officers came upon a still in full operation. It was set up in a deserted lumber camp. As the still was unattended at the time, the officers hid in a nearby bunk house. Towards morning two men approached, one the gang leader and, as they started to work at the still, the officers stepped up and they surrendered quietly.

Within the next few days other arrests were made until every member of the "moonshine ring" was apprehended. The leader received sentence of ten months in jail, and $1,500 fine, with an additional ten months hard labour in default of payment. Several others were sentenced to six months jail, and fined $500, with provisions for six additional months hard labour in default of payment. Thus the ring was smashed.

EXCISE DUTY COLLECTIONS

A feature of the statistics of the Excise division for January, 1932, is an increase of Excise duty collected on manufactured tobacco, and a decrease in collections on potable spirits, compared with the same month of 1931. The comparative statements are:—

Comparative statement of Excise duty collections during the months of January, 1931, and January, 1932:—

January, 1932, spirits potable, $338,527; January, 1931, $588,120. January, 1932, spirits, non potable, $77,298; January, 1931, $84,807. January, 1932. malt, $224,526; January, 1931, $254,515. January, 1932, cigars, $22,107; January, 1931, $22,622. January, 1932, cigarettes, $1,676,127; January, 1931, $1,918,193. January, 1932, manufactured tobacco, $321,387; January, 1931, $301,605. January, 1932, foreign raw leaf tobacco, $427,071; January, 1931, $518,385. January, 1932, beer, $17,538; January, 1931, $13,885. January, 1932, licences, $63; January, 1931, $175. January, 1932, total, $3,104,647; January, 1931, $3,702,311.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1931, and January, 1932:—

January, 1932, tobacco, cut, 1,144,298 pounds; January, 1931, 1,057,507 pounds. January, 1932, tobacco, plug. 382,000 pounds; January, 1931, $366,785 pounds. January, 1932, cigarettes, number 278,473.830; January, 1931, 319,633,640. January, 1932, cigars, number 7,595,920; January, 1931, 7,259,572. January, 1932, snuff, 80,110 pounds; January, 1931, 82,161 pounds. January, 1932, foreign raw leaf tobacco, 1,063,412 pounds; January, 1931, 1,288,600 pounds.

SHIPPING TONNAGE SHOWED MARKED INCREASE

Review of Canadian Ports in Past Fiscal Year

SHIPPING of all kinds entered and cleared at Canadian ports in the fiscal year ended March 31, 1931, increased by 8,413,521 net tons compared with the total net tonnage of the previous fiscal year, according to a statement prepared by the Statistical Branch of the Department of National Revenue. Net tonnage of sea-going and inland shipping exclusive of coasting, in the last fiscal year was 90,911,876 tons, and in the previous fiscal year 89,438,789 tons. This shipping in the last fiscal year comprised the following: British vessels, 5,826, registered tonnage 20,008,005 tons; foreign vessels 83,383, registered tonnage 41,362,027 tons; Canadian vessels 33,877, registered tonnage 29,541,844 tons. Coastwise shipping totalled 94,675,207 net tons in the last fiscal year, and 87,734,773 net tons in the previous year.

Nationalities showing the heaviest registered tonnage of sea-going vessels entered and cleared at Canadian ports in the last fiscal year were as follows: Great Britain, 23,691 vessels, 31,715,134 tons United States, 13,493 vessels, 9,973,694 tons; Norway, 1,899 vessels, 3,641,020 tons; Japan, 711 vessels, 3,254,663 tons; Germany, 245 vessels, 1,212,-

A view of Montreal Harbour in the olden days when sailing ships tied up beneath the shadow of *Bonsecours Church*.

672 tons; Denmark, 331 vessels, 1,177,640 tons; Sweden, 321 vessels, 1,039,464 tons; France, 337 vessels, 537,292 tons.

Canadian ports registering the heaviest tonnage of sea-going vessels entered and cleared in the last fiscal year, together with the total number of vessels, were as follows: Vancouver, 4,709 vessels, 12,321,886 tons; Victoria, 4,997 vessels, 9,382,051 tons; Halifax, 3,226 vessels, 8,184,238 tons; Montreal, 1,699 vessels, 7,337,224 tons; Quebec, 689 vessels, 3,372,251 tons; St. John, 1,304 vessels, 2,365,629 tons; New Westminster, 759 vessels, 2,043,771 tons.

Sea-going vessels entering and leaving via the St. Lawrence river in the last fiscal year numbered 2,436; total registered tonnage 10,440,768 tons. This shows a decrease of 58 vessels and 68,162 registered tons compared with the previous fiscal year.

British Columbia Leads

British Columbia reported the heaviest registered tonnage for any province for shipping of all kinds arrived and departed in the last fiscal year. The number of vessels arrived and departed was 89,483, total registered tonnage 62,009,835 tons. Ontario showed a larger number of vessels but a smaller total registered tonnage as follows: 105,858 vessels, 61,160,187 tons. The number of vessels and total tonnage reported from the other provinces were: Quebec, 23,685 vessels, 36,214,203 tons; Nova Scotia, 41,344 vessels, 19,870,870 tons; New Brunswick, 15,224 vessels, 5,378,386 tons; Prince Edward Island, 1,898 vessels, 658,225 tons; Yukon, 449 vessels, 294,877 tons; Manitoba, 6 vessels, 500 tons.

British Columbia took first place in the number and tonnage of sea-going vessels. The totals for this province were 18,633 vessels, 27,421,189 tons. Nova Scotia came next with 10,243 vessels, 12,102,446 tons; Quebec third, 2,898 vessels, 11,769,975 tons; New Brunswick fourth, 8,627 vessels, 3,138,504 tons.

The heaviest coastwise shipping was reported also from British Columbia, with Ontario, Quebec, Nova Scotia, New Brunswick, Prince Edward Island, Yukon and Manitoba following in the order named. River and lake shipping was heaviest in Ontario.

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* * DEPARTMENTAL RULINGS * *

Air guns, per samples, known as "Daisy" No. 12 Single Shot Air Rifle and "Daisy" No. 11 350-Shot Air Rifle. Tariff Item 441.

It is ruled that the value at retail at place of production, when new, with standard equipment complete, in Tariff Items 438a and 438b, *for determining tariff classification only,* means:—

(*a*) With respect to motor vehicles manufactured in the United States, such value at par rate of exchange.

(*b*) With respect to motor vehicles manufactured in other countries, the equivalent of such value in the currency of the country of production computed at the par rate of exchange.

Fourdrinier Wires (so called), consisting of wire cloth of brass or bronze made endless by a seam and finished ready for use as conveyor belts on paper making machines. Dutiable under the provision for "complete parts" in Tariff Item 427. (As the term "complete parts" includes parts irrespective of the material of which made, the provision for "complete parts" in Tariff Item 427 renders non-effective the decision of the Board of Customs in Appraisers' Bulletin 3313).

Regenerated Cellulose sold under the trade names of "Cellophane," "Sylphrap" and "Transparit," in transparent sheets, not printed. Tariff Item 200a.

Board of Customs Decisions

Madagascar Lima Beans, declared to be of a class or kind produced in Canada.

Floor coverings (such as mats or rugs and carpeting) made of paper, declared to be dutiable under Tariff item 572.

PORT OF VANCOUVER HAD SUCCESSFUL YEAR

Total Trade in 1931 Held Up Well

THE port of Vancouver in the calendar year 1931 had a trade almost equal to that of the previous year, with increasing exports. Imports of cargo from foreign countries fell from 1,516,685 tons in 1930 to 1,366,962 tons in 1931, according to statistical returns, but exports increased from 2,839,475 tons to 2,849,775 tons. The combined figures thus show total foreign trade for 1931 amounting to 4,216,737 tons, or slightly below the 1930 total of 4,356,160 tons.

Grain shipments from Vancouver totalled 70,696,935 bushels during 1931, or approximately seven million bushels higher than the previous year, but flour shipments, while greater than for any year prior to 1928, dropped slightly to 1,058,325 barrels from the 1,201,956 barrels of the year before. Pulp and paper shipments from Vancouver and the paper mills direct at 290,860 tons were up from the 278,818 tons exported in 1930, and were higher than any previous year except 1928.

Deep-sea vessels entering the port of Vancouver during 1931 numbered 1,034 and had a total tonnage of 4,084,103, as compared to 1,188 vessels in 1930, aggregating 4,474,225 tons. An analysis of the figures indicates a tendency towards larger ships, as the number of vessels was lower by 13 per cent while the drop in tonnage was less than 9 per cent.

Of the other British Columbia ports, the most active was New Westminster, reporting the arrival of 301 deep-sea vessels in 1931 as against 297 for the previous year. Lumber, the principal commodity handled by this port, was down to 165 million feet as compared to 188 million feet for 1930. About two-thirds of the shipments of lead and smelter from the province were handled by this port. The total trade at the port aggregated 431,194 tons, of which all but 24,227 tons were exports.

Total lumber shipments from British Columbia ports aggregating 619 million feet, down appreciably from the 817 million feet of the previous year, but the returns for the last quarter of 1931 showed an improvement which augurs well for the present year. Canned salmon shipments also held up well despite the much smaller 1931 pack, and exports to Great Britain, the most important outside market for this food fish, were decidedly on the upturn. Total exports of canned salmon in 1931 amounted to 979,787 cases as compared to 1,021,640 cases in 1930, and exports to the United Kingdom alone aggregated 430,239 cases as against 258,378 the previous year.

The remaining principal ports of British Columbia listed in order of total trade for 1931 were: Alberni, 145,707 tons; Victoria, 119,377 tons; Chemainus, 105,610 tons; Ocean Falls, 92,455 tons; Powell River, 77,648 tons; Quatsino, 63,114 tons; and Prince Rupert, 35,631 tons.

Customs-Excise collections at the port of Vancouver for the nine months of the present fiscal year, ending December 31, 1931, were $8,134,187. This was made up of Customs duty $6,050,443; Excise taxes $1,747,556; Excise duty $321,635; sundry collections $19,552.

WATER POWER DEVELOPMENT

Canada's development of water power has grown from 890,489 horse power at the beginning of 1910 to 6,666,337 horse-power at the beginning of 1932. Capital invested, inclusive of transmission and distribution systems, is estimated to be more than $1,514,000,000 and of this almost $1,370,000,000, or almost 91 per cent, has been expended on land buildings, plant and equipment.

AGRICULTURE LEADS

The five great branches of primary industry in Canada, as measured by the latest available statistics for the value of production are: agriculture, forestry, mining, electric power, and fisheries, and the net production of the first-named was greater than the other four combined and over 55 per cent of the total net production of all primary industries.

* * NEWS AND COMMENT * *

MONTREAL: T. F. Slattery, a member of the Customs-Excise staff at this port for the past forty years, died February 1, 1932, after a brief illness. Mr. Slattery was born in Montreal in 1873. He entered the Customs service in 1892 as acting Tide Waiter, and rose through the different branches of the Tide Surveyor's Department until he reached the position of Principal Clerk, Export and Marine Department, which he held at the time of his death. By his wide circle of friends the death of Mr. Slattery is much regretted. He was a prominent figure in lacrosse circles in the palmy days of that sport, and was for years connected with the famous Shamrock Club.

Twenty-five aeroplanes reported inwards at the Customs Air Harbour, St. Hubert, Quebec, in January, 1932, and an equal number reported outwards. Passengers inwards totalled 14, outwards 17; baggage inwards 12 pieces, outwards 15 pieces; bags of mail inwards 364 (6,238 pounds), outwards 146 (1,228 pounds); express inwards 149 pieces. The duty paid value of aeroplane parts imported was $266.

WINNIPEG: Harry S. Cox, employed in the Customs warehouse here, was killed on February 17th last when caught between his moving elevator and a floor beam. Mr. Cox, who was born in England, had been employed in the Customs warehouse at Winnipeg since March, 1914. He enlisted with the 10th Battalion, C.E.F., in August the same year and served overseas for the duration of the war. At the time of his death Mr. Cox was a sergeant-major in the 106th Battalion Winnipeg Light Infantry. His untimely death is much regretted by his many friends.

HALIFAX, N.S.: Shipping activities at the port of Halifax in January this year showed a marked increase compared with January, 1931. In January last 477 vessels, of a total registered tonnage of 961,596 tons, arrived and departed. This total was made up as follows: vessels trans-oceanic, inwards 92, outwards 87; vessels coastwise, inwards 154, outwards 144.

The total number of vessels, inwards and outwards, in January, 1931, was 454, of a total registered tonnage of 740,466 tons.

YARMOUTH, N.S.: The service between New York and Yarmouth, Nova Scotia, will be augmented next summer by the *Acadia* launched on February 13, 1932, at Newport News, Virginia. The craft, like its sister ship the *Saint John* launched early in the year, is a vessel of 10,000 tons. The new vessels are slightly over 400 feet long, and have a speed of from 20 to 22 knots an hour. Accommodation for 756 passengers is provided and each ship has a cruising radius of 13 days at 18 knots an hour.

The *Saint John* is expected to be put on the run from Boston to Saint John, N.B., in May, and the *Acadia* is expected to leave New York for Yarmouth for her first trip on June 15 next.

TORONTO: The Inspector of Income Tax, Toronto, and his staff, have moved to quarters in the new Dominion Public Building, Front street, Toronto 2.

PORT WILLIAMS, N.S.: For the shipping season, just closed, this outport has been busy as the number of barrels of apples shipped direct totalled 284,801, with 34,959 barrels of potatoes.

VANCOUVER, B.C.: The first shipment to China of fertilizer—sulphate of ammonia—from a large smelting plant at Kootenay, British Columbia, went forward recently from Vancouver. Shipments from this plant have also been sent to the Dutch East Indies and Hawaii.

OTTAWA: Recent prosecutions relating to Income Tax were:

Charles Sing Lee, Calgary, fined $500, for making false return for 1930.

Frank L. Vaughan, Calgary, fined $100 for claiming a dependant who has been dead for some years.

Dorval Morin, Gracefield, Quebec, fined $500 for understating income for year 1930.

In addition to the fines imposed, the defendants were assessed the court costs, and compelled to pay the additional tax, penalty, and interest, as provided by the Income War Tax Act.

With regard to the case of Charles Sing Lee, Calgary, the following is taken from a report in the *Calgary Daily Herald,* February 19, 1932:—

The conviction registered against Charles Sing Lee, known as the "Chinese Doctor," on a charge of making false returns in his Dominion of Canada income tax statement, which brought a fine of $500 and costs in police court was upheld by His Honour Judge E. P. McNeill in district court. The case was in the nature of an appeal from the police court conviction.

The crown was also awarded extra costs amounting to $25.

* * THE LETTER BAG * *

The National Revenue Review is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to The Editor, National Revenue Review, Connaught Building, Ottawa.

Wedding Gifts

T. E. Lee, of the Montreal staff, writes:—

I suggest there should be a tariff item covering the free admission of wedding gifts, bona fide and vouched for, actually in the possession of owners on their arrival in Canada.

Examining officers on the Montreal staff deal with many such importations, and the owners consider it unjust and often financially embarrassing to have to pay Customs duty.

Travellers' Bonds

E. P. Smeaton of the Customs staff at Emerson, Manitoba, writes:—

Being an interested reader of the *National Revenue Review,* which I consider is of great assistance to all officers, I wish to make a suggestion which I am sure would be helpful to those at small outports where there are only one or two on the staff. During the summer, commercial travellers come in at this port with their automobiles, going to Winnipeg on business. If these men make many trips they are given a bond for a year, and E. 50B is issued, which permits them to drive to Winnipeg, put automobile up, and when business is completed leave Canada. At the Canadian side of the border the application for the bond is returned to the owner, the E. 50B is discharged and owner returns to the United States. Now this same traveller may come in at some "one man port," and when he presents the application to the officer, the latter is uncertain as to the procedure. He should issue a E. 50B, marking on the back, year bond; port of issue; name of company; date issued; and pin the application to E. 50B. I think if all officers knew these regulations it would be of great help to travellers.

Smugglers Tricks

H. J. Soucy of Clair, N.B., writes:—

I suggest that you obtain and publish current experiences from officers regarding smuggling, tricks used by smugglers, etc. I think that same would be interesting and profitable reading.

Officers at busy ports have experiences and know more about smuggling than those at small ports, but with the present number of automobiles, smugglers, seeing that the big ports are no places for their efforts, direct their activities to smaller ports and outports where they have a chance to operate awhile before they are detected. With stories from those who know, the officers of smaller ports would be posted by the experience and knowledge of others.

Editor's Note: Stories of smuggling operations and their prevention appear regularly in the Review. Officers send these to the *Editor* and they are welcomed.

THE QUESTION BOX

These questions were asked in the last number:—

(1) Manifests sometimes classify certain goods as "Oilman Stores." What goods does this classification cover, and whence is the name derived?

(2) Power of Attorney form E-4 reads: "Signed, and sealed in the presence of....." Whose seal is to be used, that of the person or company appointing the attorney or that of the person in whose presence the document is signed? Is the document legal without the seal?

(3) What Minister of Customs, from Confederation, held that office for the shortest period?

The answers are:—

(1) Perhaps some officer whose duties are connected with manifests will be able to assist the *Editor* in supplying the information required.

(2) The seal must be that of the individual or company executing the power of attorney. Incorporated companies should use their corporate seal. Individuals an ordinary legal seal. The document in question is not legal without a seal.

(3) The answer to this question involved considerable research among the old records. Hon. H. H. Stevens was Minister of Customs and Excise from July 13, 1926, to September 25, 1926. This would appear to be the shortest period in more recent years.

These questions will be dealt with in the next number:—

(1) Are professional hockey players, residents of Canada, who go to the United States to play on teams there for a period of six months, entitled to enter goods on a free settlers entry on returning to Canada?

(2) An envelope containing a thousand dollar bill, United States currency, arrives in Canada by express. Would the value of the shipment have to be advanced by the prevailing rate of exchange, under what tariff item would the goods be entered, and would there be special or dump duty collectible?

(3) If a licensed Customs House broker decides to take a partner and operate as a partnership, will the original licence suffice or must a new application be made and the fee collected?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JANUARY-FEBRUARY

ADDITIONS

QUEBEC

ROCK ISLAND (Magog): A. G. Cunningham, Sub-Collector of Customs and Excise, Grade 1.

ONTARIO

NORTH BAY (Sturgeon Falls): C. A. Riche, Sub-Collector of Customs and Excise, Grade 1.

TORONTO: H. C. Ferris, Office Boy.

AUDIT

O. Laliberte, Clerk, Grade 2.

ADMINISTRATIVE

George White, Clerk, Grade 3.

DEDUCTIONS

NOVA SCOTIA

WEYMOUTH (Meteghan River): J. E. Doucet, Sub-Collector of Customs and Excise, Limited Service (superannuated).

NEW BRUNSWICK

SAINT JOHN: H. P. Allingham, Gauger (superannuated).

QUEBEC

MONTREAL: W. C. Creighton, Customs Excise Clerk (superannuated); E. Desjardins, Assistant Customs Appraiser (resigned); H. Goyette, Customs Truckman (died); T. F. Slattery, Principal Clerk (died).

ST. JOHN: (Frelighsburg): L. Dupont, Sub-Collector of Customs and Excise, Limited Service (resigned).

THREE RIVERS: A. Trudel, Customs Excise Clerk (superannuated).

ONTARIO

WINDSOR-WALKERVILLE: C. L. Parker, Customs Excise Examiner (resigned).

BRITISH COLUMBIA

VANCOUVER: J. A. Wood, Customs Warehouse Keeper (retired).

AUDIT

Hilda Burtch, Stenographer, Grade 2 (transferred to another department); Lancelot Finlay, Assistant Customs Appraiser (died).

INSPECTION

W. S. Wood, Inspector of Customs and Excise (superannuated).

ADMINISTRATIVE

M. I. Long, Stenographer, Grade 2 (resigned); W. Patterson, Senior Customs Excise Checking Clerk (superannuated).

PROMOTIONS

NEW BRUNSWICK

FREDERICTON: J. D. Chase, from Cashier and Computing Clerk to Assistant Customs Appraiser.

SAINT JOHN: B. A. Burdon, from Customs Excise Clerk to Cashier and Computing Clerk.

QUEBEC

QUEBEC: Emil Renaud, from Customs Excise Clerk to Customs Warehouse Keeper.

ONTARIO

BRANTFORD: W. G. Ball, from Assistant Customs Appraiser to Customs Appraiser.

HAMILTON: M. W. Angle, from Customs Excise Examiner to Customs Appraiser (Divisional).

LONDON: W. M. Howie, from Cashier and Computing Clerk to Customs Excise Cashier.

OSHAWA: Robert Meek, from Assistant Customs Appraiser to Customs Appraiser.

TORONTO: W. J. Wylie, from Computing Clerk to Senior Customs Excise Clerk.

MANITOBA

WINNIPEG: Walter Jordan, from Senior Customs Excise Clerk to Customs Express or Postal Superintendent.

SASKATCHEWAN

SASKATOON: J. A. Adam, from Computing Clerk to Senior Customs Excise Clerk; W. A. Gardner, from Express and Postal Computing Clerk to Customs Excise Cashier.

BRITISH COLUMBIA

VICTORIA: Robert Jones, from Customs Excise Clerk to Express and Postal Computing Clerk; M. W. Oliver, from Cashier and Computing Clerk to Customs Excise Cashier; W. G. Watson, from Clerk, Grade 1 to Customs Guard.

ADMINISTRATIVE

W. R. Allen, from Clerk, Grade 4 to Senior Customs Excise Checking Clerk; C. H. McConnell, from Clerk, Grade 3 to Clerk, Grade 4; W. E. Tuck, J. A. A. White, J. G. Wilson, R. V. Wiseman, from Clerks, Grade 4 to Senior Customs Excise Checking Clerks.

PROMOTION AND TRANSFER

R. W. K. Abraham, from Customs Excise Examiner, Lindsay, Ont., to Collector of Customs and Excise, Grade 1 (Registrar of Shipping), Picton, Ont.

DISMISSALS

QUEBEC

MONTREAL: E. G. Webb, Customs Excise Examiner. (Services dispensed with for failure to report a seizure of smuggled cigarettes, in connection with which certain monies were collected by him without accounting for such funds to the department).

QUEBEC (Lac Frontiere): E. W. Laflamme, Sub-Collector of Customs and Excise, Limited Service Outport. (Services dispensed with for failure to properly account for Crown Funds collected by him.)

ST. JOHN (Noyan): J. H. Stuart, Sub-Collector of Customs and Excise, Grade 1 Outport. (Services dispensed with for failure to properly account for Crown Funds and for other irregularities including alteration and substitution of entries and forging of signatures to such entries.)

ONTARIO

BRIDGEBURG: O. W. Clark, Customs Excise Examiner. (Services dispensed with for failure to properly account for Crown Funds collected by him.)

FORT WILLIAM: K. S. Sylvester, Customs Excise Clerk. (Services dispensed with for appropiating Crown Funds to his personal use.)

PREVENTIVE SERVICE

G. C. Barrett, Special Customs Excise Officer, Grade 2. (Services dispensed with for converting to his own use Crown Funds collected by him and also money received from the department as an accountable advance.)

AUDIT

Joseph Lortie, Excise Tax Auditor. (Services dispensed with for breach of trust as a public official by acceptance of a bribe.)

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	9,326,667 64	7,275,351 11		
Less Refunds and Drawbacks	2,085,972 44	654,807 45		
Net	7,240,695 20	6,620,543 66	620,151 54	....
Excise Taxes	2,183,487 97	5,025,662 90		
Less Refunds and Drawbacks	82,084 89	65,760 22		
Net	2,101,403 08	4,959,902 68	....	2,858,499 60
Excise Duties	3,801,299 63	3,230,033 89		
Less Refunds and Drawbacks	205,648 11	36,579 89		
Net	3,595,651 52	3,193,454 00	402,197 52	....
Sundry Collections	94,215 64	68,209 47		
Less Refunds and Drawbacks	1,827 06	17 86		
Net	92,388 58	68,191 61	24,196 97	
Net Totals	13,030,138 38	14,842,091 95	1,046,546 03	2,858,499 60
Net Increase	....	....	....	1,811,953 57

TOTALS FOR ELEVEN MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	135,486,728 59	102,073,033 34		
Less Refunds and Drawbacks	16,740,390 45	9,199,384 06		
Net	118,746,338 14	92,873,649 28	25,872,688 86	....
Excise Taxes	35,207,414 91	52,928,921 10		
Less Refunds and Drawbacks	610,102 39	571,097 70		
Net	34,597,312 52	52,357,823 40	....	17,760,510 88
Excise Duties	54,312,699 70	45,522,931 25		
Less Refunds and Drawbacks	819,776 92	629,556 76		
Net	53,492,922 78	44,893,374 49	8,599,548 29	....
Sundry Collections	1,113,541 68	849,613 33		
Less Refunds and Drawbacks	3,319 20	755 62		
Net	1,110,222 48	848,857 71	261,364 77	....
Net Totals	207,946,795 92	190,973,704 88	34,733,601 92	17,760,510 88
Net Decrease	....	....	16,973,091 04	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1931 AND FEBRUARY 1932

—	February 1931	February 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	505,083 36	931,665 05	....	426,581 69

TOTALS FOR ELEVEN MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	70,248,751 29	60,042,860 59	10,205,890 70	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1931 AND 1932

—	February, 1931		February, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		43,872,682		36,431,055
Total Exports (Foreign Produce)		1,041,297		587,737
Principal items of Exports—				
Wheat Bush.	10,296,603	6,289,033	9,898,363	5,881,396
Wheat flour Brls.	414,773	1,554,400	337,513	1,184,085
Fish Cwt.	241,957	1,587,757	282,867	1,750,893
Furs $		2,341,300		1,836,043
Meats Cwt.	15,118	261,516	39,433	528,123
Cheese Cwt.	3,057	59,092	6,686	84,792
Planks and boards M ft.	72,323	1,550,104	60,445	1,097,119
Wood pulp Cwt.	944,972	2,518,190	762,909	1,746,717
Newsprint Cwt.	2,884,717	8,086,266	2,848,904	6,894,515
Automobiles and parts $		723,851		214,460
Copper, unmanufactured Cwt.	70,827	595,153	62,795	547,905
Nickel, unmanufactured Cwt.	55,823	1,302,783	43,609	943,531
Imports entered for Consumption—Free goods		18,485,290		11,270,945
Imports entered for Consumption—Dutiable goods		32,508,794		24,315,770
Total Imports entered for Consumption		50,994,084		35,586,715

—	Eleven months ended February, 1931		Eleven months ended February, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		744,604,470		536,594,995
Total Exports (Foreign Produce)		16,038,058		9,951,765
Principal items of Exports—				
Wheat Bush.	204,347,470	169,474,885	181,395,299	109,605,133
Wheat flour Brls.	6,657,635	30,854,642	4,998,961	17,428,773
Fish Cwt.	3,445,353	26,191,501	3,699,992	22,869,357
Furs $		13,633,243		11,236,304
Meats Cwt.	269,441	5,729,852	270,863	4,298,759
Cheese Cwt.	790,999	12,803,272	844,943	10,475,309
Planks and boards M ft.	1,215,022	29,521,905	828,127	17,295,234
Wood pulp Cwt.	12,582,694	31,794,453	10,788,827	25,437,212
Newsprint Cwt.	40,807,576	116,162,401	36,509,131	94,860,187
Automobiles and parts $		16,529,598		4,012,651
Copper, unmanufactured Cwt.	1,709,550	20,694,070	752,226	5,876,737
Nickel, unmanufactured Cwt.	723,938	16,138,072	507,522	11,278,359
Imports entered for Consumption—Free goods		308,051,682		172,787,613
Imports entered for Consumption—Dutiable goods		523,180,135		348,268,715
Total Imports entered for Consumption		831,231,817		521,056,328

STANDING SENTINEL

THIS photograph of Cape Gaspé standing sentinel at the entrance of Gaspé Harbour, was taken from the deck of a Customs-Excise Preventive Service cruiser on patrol duty in the lower St. Lawrence and the Gulf. At the tip of the cape the lighthouse, which flashes its friendly warning to ships, can be seen.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. S. WALTERS.
Assistant Commissioner of Customs, C. P. BLAIR.
Assistant Commissioner of Income Tax, C. F. ELLIOTT.
General Executive Assistant, WM. IDE.

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G. W. TAYLOR, Commissioner of Excise.
C. S. WALTERS, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

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J. Sydney Roe, Editor

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IN THIS ISSUE

Increase In Sixty Day Touring Permits
Feature of summary of last year's travel

Eleven Months Work Of Preventive Service
Quebec leads provinces in total seizures

Shipping Cattle On The High Seas
Review of varying phases of export trade

Border Customs Work In Saskatchewan
Glimpse of duties performed on boundary

Retirement Of Four Veteran Officers
Combined length of service totalled 162 years

Advice From Income Tax Division
File returns promptly and avoid penalties

Trade And Revenue Statement
Facts and Figures to end of March

News and Comment, Editorial,
Letter Bag, Question Box

Stop the Leaks

IN the January 1931 number of the Review attention was drawn to the imperative need for retrenchment. It may seem to be unnecessary to refer to it again, but a number of instances have come to light where expenditures might have been curtailed appreciably if the officers concerned had given more thought to the interests of the Department.

Heavy reductions in the estimates make it essential that the various services be carried on with the minimum of expenditure consistent with efficiency, and it is earnestly desired that every officer give this important matter his serious thought. How expenses can be curtailed is a problem for each officer to consider for himself, as he alone can decide where money can be saved, and whether or no supplies are being wasted. Expenditures worthy of vigilant supervision are, for instance, overtime, travelling expenses, stationery and other supplies, automobile hire, and so on. The saving effected at any particular port during twelve months may not be large, but the aggregate saving for the whole service would be a very considerable sum.

The Department feels that this has only to be drawn again to the attention of its officers to insure their earnest and constant co-operation in its efforts to provide adequate and satistory service at the minimum cost.

Four Veteran Officers Retire

FOUR veteran officers of the headquarters staff retired on superannuation at the end of March. They are W. J. McCaffrey, Chief, Checking, Branch; W. T. Urquhart, Chief, Refunds Branch; W. A. Halliday, Department Accountant, Grade 3; and W. D. P. Bales, for many years an officer of the Accounts Branch. The combined service of these four officers totalled 162 years.

W. J. McCaffrey with 47 years to his credit heads the list in length of service. A Montrealer by birth, he was first employed in the Customs at that port in September, 1884. For many years he has been a member of the headquarters staff at the head of one of the Department's important branches.

W. T. Urquhart came to the Department from Brantford, Ontario, and has been in the service since October, 1896. For years he has been the head of the Refunds Branch.

W. A. Halliday, an old Inland Revenue officer, has 38 years to his credit, and W. D. P. Bales 42 years.

Each of these officers leaves the service with a record of duty well and faithfully performed, and with the realization that they carry with them into retirement the good wishes of their former colleagues.

File Returns Promptly and Avoid Penalties

IT is pointed out by the Income Tax Division that all unmarried persons in receipt of an income of $1,500 or more, and all married persons in receipt of an income of $3,000 or more, are required to file Income Tax returns covering the income had during the twelve months of the calendar year ended 31st December, 1931.

Corporations and Joint Stock Companies are obliged to file a return with copies of their financial statements for their fiscal year ended within the calendar year 1931.

The returns are to be filed on,—

Form T. 1 by individuals other than farmers and ranchers.
Form T. 1A by farmers and ranchers.
Form T. 2 by Corporations and Joint Stock Companies.

Any person who has not already done so may procure the necessary forms from the Inspectors of Income Tax throughout the country.

The Inspectors of Income Tax have endeavoured to anticipate the requirements of the public, and have placed what they deem to be sufficient forms with the Postmasters throughout the country. This is an added service of the Department as under the provisions of the Act the onus for obtaining forms and filing returns is entirely with the public.

Every taxpayer is required to estimate the amount of the tax payable, and pay the tax at the time of filing the return with the district Inspector of Income Tax.

Payments should be made in favour of the Receiver General of Canada by cheque certified by the bank on which it is drawn, or by Post Office money order, or postal note. For obvious reasons it is dangerous to send loose cash or currency with Income Tax returns.

While the instalment method of payment is permitted under the provisions of the Act, any balance unpaid after the 30th April, 1932, is subject to interest at the rate of 6 per cent per annum, and if the instalments which are due on the 30th June, 31st August and 31st October, are not promptly paid, there is an extra interest charge of 4 per cent per annum. Consequently, every person is recommended to pay their tax in full at the time of making their returns.

The Act provides that in the event of a return of income for 1931 being filed after the 30th April, 1932, a penalty of 5 per cent of the amount of the tax, provided the penalty does not exceed $500 shall be assessed and collected. If for any reason a taxpayer cannot file on or before the 30th April, he or she is advised to file a tentative return which should estimate the amount of tax payable, and such estimated tax should be forwarded by certified cheque, Post Office money order, or postal note, as already indicated.

It should be noted in this connection that the taxpayer is required to file within thirty days thereafter a definitive return to be substituted for the tentative return submitted. In case of inability to file a return owing to illness or absence from the country, the Department will accept a return of the taxpayer signed by some person as agent who is sufficiently familiar with the affairs to permit of discussion if necessary.

In the case of a corporation, the return should be signed by the president, vice president, secretary, treasurer, or a director, or in the absence of these the signature of any responsible official such as the head book-keeper or assistant book-keeper, will be accepted.

It is repeated that returns of income must be filed on or before the 30th April.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Three In a Bed, a book by Roswell Williams. Published by William Godwin Inc., 100 Fifth Ave., New York.

For Women Only, a book by J. J. Markey. Published by the Macaulay Company, New York.

Jest, a monthly illustrated publication published by the G. S. S. Publishing Co. Inc., 101 West 31st Street, New York.

Lady Gone Wild, a book by Phyllis Gordon Demarest, published by Macaulay, New York.

Spirits Going Down

A NOTABLE decrease in Excise duty collected on potable and non potable spirits was a feature of Excise Division statistics in February, 1932. Duty collections on potable spirits dropped from $514,802 in February, 1931, to $322,834 in February of this year. The decline in collections on non potable spirits was from $80,632 in the previous February to $77,669 this February.

Where Salary Comes From

NO English word is receiving more attention, particularly in the Civil Service these days, than the word *salary.* This word comes from the Latin *salarium*, salt, and the first salary history has any record of was the allowance made to the Roman soldier for his salt, a precious commodity in those days. Salary to-day means money, which word can be traced to *Moneta*, an old name for *Juno*, the admonishing goddess. The Roman money was made close to Moneta's temple, hence from her name we have the word *mint*.

The simple verb *to dicker* has an interesting origin. *Dicker* is a corruption of *decuria*, set of ten. This Latin word was especially applied to a bundle of ten hides used by the Romans as a unit of tribute and barter. In America the word has acquired its present meaning *to haggle* largely through the bartering carried on with the Indians in the early days in the fur trade.

Formerly the flounder, a flat fish, was known as the *butt*. Probably because, eaten on days set aside as holy days, this fish became known as *holy butt*, which gives us *halibut*.

Now that period furniture is being revived the return may be expected of the once indispensable antimacassar. Macassar was a kind of oil imported from the Island of Celebes and was used liberally in the grooming of hyacinthine locks. The little lace *tidy* was invented, and the word *antimacassar*, coined, about 1850, for obvious reasons.

Seizures a Hundred Years Ago

HOW they handled seizure sales over a hundred years ago is shown in an old Customs ledger received by the *Editor* recently from the port of St. Andrews, New Brunswick. This ledger, measuring 20 by 15 inches, dates from 1823. A printed notice pasted on the inside of the cover bears the imprint *Custom House, London, 20th January, 1831,* and reads in part as follows:—

> Several instances having recently come under the consideration of the Board, in which vessels and their cargoes have been seized and libelled in the Courts of Vice Admiralty, and proceedings instituted against parties for the recovery of penalties, by certain officers of this Revenue in the colonies, for alleged breaches of the laws relating to navigation and revenue, in some cases under a misconception of those laws, and in others upon grounds which, however supported by the strict letter of the law, could by no means be justified by the spirit; and as these proceedings instituted on the part of the officers have in such cases been attended with severe loss and inconvenience to the parties, as well as considerable expense to the Crown, not only in carrying on the suits in the Courts of Vice Admiralty, but in indemnifying parties for the loses which they had sustained in consequence of those proceedings.
>
> We think it necessary to acquaint you that the severe penalties and forfeitures prescribed by the Acts of Parliament relating to the Revenue and Navigation are principally directed to cases of fraudulent or wilful violation of them and not to those of mere ignorance or inadvertence. . . . . And we acquaint you that we shall hold you strictly responsible for all the consequences arising out of any prosecution which may hereafter be instituted at your port contrary to the manifest spirit and intention of this order; and you will take care to apprize every officer under your survey of this order.

The first seizure sale recorded in the ledger is described as a "statement of the sales of the schooner *Herald,* burthern 59 tons, and sundry articles seized by officers of His Majesty's Customs at this port and by the officer commanding the Provincial cutter, which articles were condemned in the court Vice Admiralty the 23rd September, 1823, and sold at this port the 10th October following."

Proceeds from the sale amounted to £26, and this sum was divided equally between the Crown, the Lieutenant Governor of the province and the seizing officer. Attached to this first seizure sale is a receipt made out to Colin Campbell, who was then Collector at St. Andrews, and signed by George McMaster, Commander of the Provincial Cutter *Elizabeth,* as seizing officer, for his one-third share of the proceeds.

A list of 69 items comprises the sale which included various articles of clothing, foodstuffs, liquors, tobacco, hardware, etc., in addition to the schooner itself and all furnishings. Prices were different in those days compared with to-day as a glance at the following sales will show:— gin, 80 gallons, £4.6.8; brandy, 21 gallons, £4.14.6; tobacco, 133 pounds, £3.6.6; apples, 5 barrels, 17 shillings; onions, 7 barrels, 12 shillings; potatoes, 10 barrels, 3 shillings; 100 fresh cod fish, 8 shillings.

Ontario Gold

THE value of the gold bullion recovered by the Ontario gold mines during January, 1932, though below the December, 1931, figures was considerably in excess of the average monthly production for the past three years and of that for January, 1930. The total value of the crude bullion (which includes some silver values) for January amounted to $3,682,708 from 449,357 tons of ore milled and compares with December production valued at $3,906,467 from 441,032 tons of ore milled, and production for January, 1931, valued at $3,289,032 from 394,233 tons of ore milled.

An analysis of the production figures for the past three years, according to the Ontario Department of Mines, shows that in 1931 an average of 417,210 tons of ore was handled monthly by the Ontario gold mines and bullion valued at $3,558,038 was recovered; in 1930, the monthly average amounted to 328,886 tons and the bullion recovery to $2,958,604; and in 1929, the ore handled monthly averaged 331,070 tons and the recovery worked out at an average of $2,790,410 monthly.

Maple Syrup Time

NOW the maple trees are yielding their annual harvest, it is interesting to note that last year the total production of maple sugar in Canada was 5,484,100 pounds valued at $930,800 and 1.314.700 gallons of syrup with a value of $2.606,900. The 1931 production was considerably below the average. There is a ready market for Canadian maple products for their high quality is widely known. The principal supply of these products comes from the Province of Quebec. The Provinces of Ontario, New Brunswick and Nova Scotia also contribute fairly large supplies. It is estimated that about 8,000,000 maple trees in Eastern Canada are tapped for their succulent sap, and in the Province of Quebec alone no less than about 50,000 farmers have groves of maple trees suitable for tapping.

Forest Wealth

CANADA'S timber supply is estimated to be 424,637,000,000 feet B.M. of raw material and 1,121.933.000 cords of smaller material such as pulpwool, fuelwood, posts, etc. Fifty-five species of wood occur; 32 hardwoods and 23 softwoods. Forest wealth including accessible raw materials. and pulpwood and capital invested in forestry operations, is estimated to be $1,866,000.000. Annual production from the forests is valued at $500,000,000. Exports of wood, wood products and paper in 1930-31 amounted to $230,514,474.

Preventive Service Changes

THE following memorandum, dated 31st March, 1932, signed by R. W. Breadner, Commissioner of Customs, and G. W. Taylor, Commissioner of Excise, was issued to all officers of the Customs-Excise Preventive Service:—

As you are aware, effective 1st April, 1932, the Preventive Service will be under the control of the Royal Canadian Mounted Police and that body will deal with all matters relating to smuggling, illicit stills and illicit traffic and all directions as to the administration of that Service will hereafter be from the Commissioner, R.C.M. Police, Ottawa, or from the nearest Officer Commanding the Mounted Police. Undervaluation of goods and other frauds in connection with goods entered at Customs will be dealt with by this Department.

Officers of the Preventive Service who have been accepted by the R.C.M. Police will from now therefore receive instructions direct from the Commissioner, R.C.M. Police, Ottawa, or from the Officer Commanding the Mounted Police in their respective districts.

It is desired that there shall be full co-operation with the R.C.M. Police in all matters pertaining to smuggling, illicit stills and illicit traffic, and if during the month of April information is received by officers not accepted for service with that body concerning smuggling or the existence of illicit stills or of illicit traffic, they are not to take any action personally, but to report it forthwith to the nearest representative of the R.C.M. Police, and generally to assist them in their work.

Information affecting undervaluation of goods and other frauds in connection with goods entered at Customs is to be reported to this Department through the usual channel.

Made False Return

CHARGED in Police Court with having filed a false Income Tax return, Willard S. Jeffrey, of Jasper, Alberta, was convicted and fined $700 and costs, on March 29, 1932.

* * HERE AND THERE * *

The *Editor* received recently a small paper-bound Canadian tariff of fifty years ago. Its bright green cover is inscribed as follows:—*October, 1879. Canadian Tariff Hand-Book.* The whole carefully compared with the Law and Departmental Decisions. *Montreal: Dawson Brothers, Publishers, 1879.* Twenty full-page advertisements are included in the volume.

Ten items are listed as subject to Excise Duties:—On every gallon of spirits, $1; on every pound of malt, 1 cent; on every gallon of any fermented beverage made in imitation of beer or malt liquor, 8 cents; on Cavendish tobacco, on any pound or less quantity, 20 cents; on Canada twist, on any pound or less, 4 cents; on snuff and on all other descriptions of manufactured tobacco, per pound or less, 20 cents; cigars, subject to an abatement or allowance for moisture in calculating the weight for duty, per pound, 40 cents; vinegar, per gallon, $3\frac{6}{10}$ths cents; methylated spirits, $14\frac{4}{10}$ths cents.

The actual Customs tariff comprised about 1,100 items. Billiard tables are listed under four separate items, according to size and construction. They are rated from $22.50 plus 10 per cent, to $40 plus 10 per cent, for each table. Cigars and cigarettes pay 50 cents a pound plus 20 per cent. Paper collars, cuffs and shirt fronts are dutiable at 25 per cent. If made of paper and cotton they are rated at 30 per cent. Quills pay 20 per cent.

Following the list of dutiable and free goods is a "tariff of value for packages containing goods paying a specific duty given as a guide in cases where such values cannot be otherwise ascertained." Fourteen types of packages or containers are listed with the stipulated duty. For instance, rum puns pay $6; hhds. $4, quarter casks $3, octaves $1.50, half octaves, $1, quart bottles, 1 dozen, 40 cents, case, 20 cents; brandy and whiskey puns pay $9; Old Tom, quarter casks, $3; salt, glass jars, 25 cents a dozen; soap, common boxes, 10 cents each.

A Customs officer whose duties at one of the large seaports bring him into contact with ships and sea-faring men, and who has evidently made a study of nautical terms, sends the following for the *Here and There* column:—

Admiral is not an English word. Its origin was *Emir el Baagh,* which is Arabic for Lord of the sea.

The term captain comes to us direct from the Latin *caput,* meaning head.

The coxswain was originally the man who pulled the after-oar of the captain's boat, then known as the *cock boat.* Cockboat itself is a corruption of the word coracle, a small boat used for fishing.

Commodore is nothing more than the Italian *Commendatore,* or commander.

Frequently we hear about *Davy Jones.* There was, of course, no such person, but should you speak of *Duffy Jonah's locker* you have the original phrase. Duffy is the West Indian Negro term for the spirit of Jonah.

The term *dog watch* is a corruption of *dodge watch,* the dodge being an arrangement to prevent men from being on duty every day at the same hours.

The *starboard* side of a ship was at one time the *stere-board* side, in memory of the Anglo-Saxons who used to steer their boats by putting out an oar on the right-hand side of the stern.

The *larboard* (now known as the port side) is a corruption of *lower board,* which was always considered inferior to the starboard.

Within an hour's motor ride from Edmonton, Alberta, lies one of Canada's principal animal reserves—Elk Island National Park. This reserve, the first animal sanctuary to be established by the Department of the Interior, has been in existence since 1906 and was originally created for the preservation of elk or wapiti. When in 1907 the Dominion Government purchased the Pablo herd of buffalo numbering 716 animals, Elk Island Park was utilized as a reserve for the first shipments of these animals until Buffalo National Park at Wainwright was made ready for their reception. In 1909 when the buffalo were moved to Buffalo Park, forty-five animals were left in Elk Island Park to form the nucleus of an additional herd there. These have increased to 946 according to a recent count.

SIXTY-DAY TOURING PERMITS SHOWED INCREASE

Facts and Figures Regarding Last Year's Travel

THE recession in the flow of foreign tourists' automobiles entering Canada in the calendar year 1931, totalling 499,469 automobiles, from the peak reached in the previous year was due principally to the falling off in the number of tourists entering under the 24-hour permit, a decrease amounting to 670,608 automobiles. Sixty-day touring permits issued last year showed an increase totalling 172,723 over the number issued in 1930. Touring permits issued for periods up to six months decreased by 1,584.

Windsor in Lead

A statement covering the foreign tourist traffic in 1931 by ports, prepared by the Department of National Revenue, shows that Windsor, Ontario, led all other ports in the Dominion with a total of 1,453,350 automobiles entered. Of this number 1,193,987 automobiles were entered for periods of 24 hours or less, 259,315 for periods up to 60 days, and 48 for periods up to 6 months. Windsor was one of the few ports showing a substantial increase in foreign tourists' cars entered last years. Bridgeburg, Ontario (Fort Erie), showed the second largest number of foreign automobiles entered, totalling 1,158,044. This number was made up of 871,957 entered under 24-hour permits, 286,035 under 60-day permits, and 52 under 6-month permits. Niagara Falls was the third largest port of entry

DOMINION OF CANADA
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The vehicular tunnel beneath the Detroit river, connecting Windsor, Ontario, and Detroit. Windsor led all other ports in the Dominion in the calendar year 1931 in the number of automobiles entered. The Ambassador Bridge, the ferry and the tunnel provide exceptional facilities for the heavy volume of automobile travel at this point.

in the Dominion for foreign tourist traffic, showing a total of 738,166 automobiles, made up of 565,112 under 24-hour permits, 173,036 under 60-day permits and 18 under 6-month permits. Totals for other important points of entry in Ontario were: Walkerville, 118,528 automobiles; Sarnia, 80,409 automobiles; Fort Frances, 28,109 automobiles; Sault Ste. Marie, 24,254 automobiles; Prescott, 24,181 automobiles.

Quebec Province Figures

Quebec province showed the second largest number of foreign tourists' cars entered in 1931, and the port of Rock Island kept its place as the chief port of entry in the province with a total of 84,879 cars entered. This total was made up of 58,919 cars under 24-hour permits and 25,943 cars under 60-day permits. At Philipsburg, 81,686 cars were entered, 1,549 under 24-hour permits, and 80,137 under 60-day permits. Other ports in Quebec showing entry of large numbers of foreign tourists' automobiles were: Lacolle, 69,265; Hereford Road, 43,634; Stanhope, 41,899; Cantic, 36,452; Trout River, 35,372; St. Andre Road, 29,894; Highwater, 29,671.

In New Brunswick

Edmundston was the chief port of entry for foreign tourist traffic in New Brunswick again last year, with a total of 81,226 cars, made up of 75,253 for 24-hour periods and 5,973 for 60-day periods. This total shows an increase of 20,417 cars over entries in 1930. Richmond Road showed an increase of about four hundred cars, with a total in 1931 of 53,590 foreign tourists' cars entered, 42,561 for periods up to 24 hours and 11,029 for 60-day periods. Tourist traffic entered through the port of Clair increased substantially last year, the 1931 total amounting to 35,489 cars. Other important points of entry in New Brunswick were: Andover, 31,472 cars; St. Stephen, 17,304 cars; Grand Falls, 15,379 cars; St. Croix, 14,581 cars; Centreville, 14,383 cars. Over 90 per cent of the foreign tourists' automobiles entered at St. Stephen were entered under 60-day touring permits.

In British Columbia

In British Columbia, the province showing the fourth largest entry of foreign tourist traffic in 1931, Pacific Highway was the principal point of entry with 68,985 cars entered, 1,190 for periods of 24 hours and 67,795 for periods up to 60 days. Huntingdon was the next largest port of entry with a total of 20,414 foreign cars entered, 10,380 for 24-hour periods and 10,034 for 60-day periods. Totals for other important points of entry of foreign tourist travel in British Columbia were: Douglas, 16,698 cars; Cascade City, 10,646 cars; Boundary Bay, 10,040 cars.

Other Provinces

In the other provinces the principal ports of entry for foreign tourists' automobiles were as follows: Manitoba, Emerson, 22,943; Gretna, 8,035; Lena, 1,672; Alberta, Coutts, 25,457; Carway, 5,506; Saskatchewan, North Portal, 6,743; Estevan, 3,940; Northgate, 3,262; Nova Scotia, Yarmouth, 1,634.

Canadians Outwards

Ports through which the largest numbers of Canadian cars reported outwards for touring purposes in 1931 were as follows: Bridgeburg, Ontario, 95,539; Niagara Falls, Ontario, 68,691; Pacific Highway, British Columbia, 51,617; Boundary Bay, British Columbia, 34,981; Windsor, Ontario, 32,994; Rock Island, Quebec, 23,295; Lacolle, Quebec, 20,879; Huntingdon, British Columbia, 14,692.

AT PORT OF BRIDGEBURG

Automobile and passenger traffic inwards and outwards through the port of Bridgeburg, Ontario, Canada's second largest port of entry during the calendar year 1931, showed a decrease compared with figures for the previous year of 147,006 automobiles and 1,546,331 passengers, according to statistics furnished the Review by F. T. Pattison, Collector. The total number of automobiles, inwards and outwards, through this port in 1931 was 2,580,407; made up of 2,269,848 automobiles crossing at the Peace Bridge and 310,559 automobiles crossing at the ferry. Passengers entering and leaving during 1931 totalled 8,313,173; made up of 6,285,206 crossing at the Peace Bridge, 880,529 crossing at the ferry and 1,147,438 travelling by railway.

AT NIAGARA FALLS

Sixty-day touring permits issued for United States automobiles entering Canada through the port of Niagara Falls during February, 1932, totalled 2,444, an increase of 83 permits compared with the number issued in February last year. Permits issued for United States cars for stays of 24 hours or less numbered 28,315 in February this year, an increase of 3.337 over the total issued in February, 1931. Touring permits issued for Canadian cars leaving Canada during February last numbered 2,207. This shows a decrease of about five hundred cars.

A summary of vehicular traffic entering and leaving Canada through this port during February last gives the following:—automobiles 92,725, made up of United States automobiles inwards 30,250, outwards 30,921; Canadian automobiles inwards 15,593, outwards 15,961; other vehicles 8,084, inwards 4,058, outwards 4,026; passengers 435,828, inwards 222,138, outwards 213,690.

These totals show a decrease of about four thousand in the number of automobiles entering and leaving, but an increase of over seven thousand in the number of passengers carried.

The Peace Bridge which connects Buffalo and Fort Erie, Ontario, was a very popular point of entry for United States automobiles in 1931. Fort Erie led in the number of foreign automobiles entered for touring purposes up to sixty days. It also led in the number of Canadian automobiles exported for touring purposes in the United States.

IN THE NATIONAL PARKS

There are over 450 miles of motor highways, 100 miles of roads, 2,492 miles of trails and 1,100 miles of telephone lines in the twenty national parks of Canada, which cover an area of over 13,800 square miles in different parts of the Dominion. These parks, which are sanctuaries for wild life of great variety, are also wonderlands of forest, streams, lakes, mountains, glaciers, hot springs, etc. They are open to tourists, for whom special camping facilities are offered.

SASKATCHEWAN COAL MINES

In 1931 the production of the coal mines of the Province of Saskatchewan amounted to 635,407 tons as against 577,939 tons for the similar period during the previous year, an increase of 57,468 tons. This is the largest production recorded in the history of coal mining in the province. Of this production the Souris Valley area accounted for 618,709 tons, while other districts which are just coming into development in the more western area, accounted for 16,698 tons.

SEIZURES MADE IN ELEVEN MONTHS PERIOD

Summary of Results by Preventive Service

COMPLETING the first eleven months of the fiscal year 1931-32, the Customs-Excise Preventive Service, in a detailed summary showed a total of 4,109 seizures effected. This total was made up of Customs 2,245, Excise 1,864. These figures show a decrease of 143 seizures compared with the corresponding period one year ago, when 4,252 seizures were reported, but an increase of 350 seizures compared with the corresponding period of 1929-30, when 3,759 seizures were effected.

Seizures taken in the eleven months period included 418 automobiles with an aggregate value of $147,120. Of this number 170 automobiles of a total value of $63,805 were taken in Quebec. Vessel seizures totalled 76, of an aggregate value of $87,694. Nineteen of these vessels, valued at $36,400, were taken in Nova Scotian waters. Other important seizures of vessels were made in British Columbia, valued at $21,488, and in Ontario of a value of $15,805. Five aeroplanes were captured in this period of eleven months, all being taken in Ontario. Two of these aeroplanes, of a total value of $20,305, were seized at headquarters. Out of a total of 464 complete stills confiscated 167 were unearthed in Quebec, 69 in Saskatchewan, 63 in Ontario, 50 in Manitoba, 43 in Alberta, while the remaining 72 were divided amongst the other provinces. Cigarette seizures totalled 645,516 cigarettes, Quebec province alone accounting for 418,773 cigarettes seized. Tobacco seizures were taken almost entirely in Quebec, seizures in that province totalling 12,331 pounds out of a total of 12,595 pounds of tobacco seized in all the provinces together. Other outstanding seizures included 26,161 gallons of liquor, 13,141 gallons of alcohol, 5,694 gallons of beer, 656 ounces of narcotic drugs, 1,443 cigars.

Seizures by Provinces

A summary of seizures by provinces for the eleven months under review gives Quebec first place with 1,142 seizures, Customs 510, Excise 632. Ontario comes next with 834 seizures, Customs 531, Excise 303; and Saskatchewan third with 496 seizures, Customs 91, Excise 405. In the remaining provinces seizures were: Prince Edward Island, Customs 124, Excise 21; Nova Scotia, Customs 370, Excise 101; New Brunswick, Customs 145, Excise 14; Headquarters (Ottawa), Customs 152, Excise 90; Manitoba, Customs 107, Excise 151; Alberta, Customs 36, Excise 96; British Columbia, Customs 179, Excise 51.

A comparison of seizure proceeds for the eleven months period in the last three fiscal years gives the following: 1931-32, $376,109; 1930-31, $471,331; 1929-30, $566,129.

During the month of February, 1932, seizures numbered 243; made up of Customs 132, Excise 111. This total shows a decrease of 7 seizures compared with February, 1931, but an increase of 35 over February, 1930. Outstanding seizures effected in February last included 2 vessels, of a total value of $15,946, one of these vessels alone, taken in British Columbia waters, being valued at $15,838; 26 automobiles of an approximate value of $8,571; 472 gallons of spirits; 129 gallons of beer; 14,330 cigarettes; 332 pounds of tobacco; 300 cigars; 30 complete stills. The heaviest seizures by provinces were taken in Ontario, totalling 58 seizures; Quebec totalling 57 seizures; and Nova Scotia totalling 41 seizures.

CAUGHT WITH THE GOODS

In a cottage near Montreal a large illicit distilling apparatus was seized by Preventive Service officers recently. Acting upon information that suspicious operations were being conducted at the premises named, officers of the Preventive Service surrounded the house and one of their number rang the front doorbell. A woman came to the door and a search was immediately commenced. A complete illicit still was discovered together with nearly 8,000 gallons of fermentation and 800 gallons of the completed product. As no one with the exception of the woman was there, the officers remained on the premises, not allowing the woman to communicate with anyone. Two men arrived a short while later and were placed under arrest. The woman was released after questioning.

SHIPPING CATTLE ON THE HIGH SEAS

Glimpse of Varying Phases of Export Trade

CATTLE shipments from this country to the United Kingdom, which had dwindled to almost nothing a couple of years ago, were resumed in August, 1930, when 127 head of cattle were shipped from Montreal. By the end of the year shipments totalled 5,400 head. Cattle shipments to Great Britain are being maintained, and so the adventurous youths of Canada that ship on a cattle boat this summer will again be awakened at 3.30 in the morning by the shout of the foreman "Coffee up! Coffee up!"—a signal to roll out of your blankets, gulp a mug of near coffee and get busy watering and feeding 900 impatient steers, while the cold winds of the north Atlantic whistle overhead.

The story of Canada's cattle export trade began long before Confederation and by the close of the fiscal year 1867-68 annual cattle shipments to the United States amounted to well over a million dollars. This trade continued to increase with an occasional off year until the peak year of 1920 when cattle exports totalled over forty-three million dollars.

Shipping cattle overseas, however, was not attempted until 1874 when an experimental shipment of 273 head of cattle was sent to Liverpool on the steamer *European*. The experiment was successful although obstacles to the new trade appeared on all sides. The *Liverpool Courier* of December 20, 1892, dealt with some of these difficulties as follows:—

> The great drawback was that there were then few vessels other than mail steamers leaving the St. Lawrence, and it was very difficult to induce the steamship owners to entertain the idea of turning their vessels into cattle steamers, especially as stock-owners and everybody else ridiculed the idea of such a trade being successfully conducted.
>
> The opposition which the trade encountered at the outset was by many considered well-nigh insurmountable because of the prejudice existing in the minds of the people.

A bill making it obligatory to slaughter all imported live cattle at the port of landing had passed its third reading in the British House of Commons and had reached its second stage in the House of Lords when it was quashed, at least as far as it affected the Canadian trade.

Export Trade Growth

From then on the cattle export trade to the United Kingdom grew rapidly until in 1903 it passed the ten million dollar mark. For several consecutive years cattle were shipped overseas in great numbers, but in 1911 exports diminished by two million dollars from the previous year, and by 1915 the overseas exports has ceased entirely, and practically all Canadian cattle shipments went to the United States. The following year about seventeen hundred head of cattle were shipped to the United Kingdom, but the trade was discontinued again until 1920 when the overseas cattle trade approximated once again the figures of 1874. By 1926, however, cattle exports had increased to the twelve million dollar mark only to decline rapidly again until they entirely ceased in 1929.

Throughout all the vicissitudes attendant on the cattle export to the United Kingdom, due largely to the varying regulations and restrictions imposed by the British authorities, Canadian cattle exports to other countries have, until two years ago, continued undiminished. For the fiscal year ended March 31, 1931, however, the cattle exports fell to the low mark of 49,256, valued at $2,800,198. For the nine months period, April 1 to December 31, 1931, cattle exports totalled 52,996, valued at $3,317,984. Of this total exports to the United Kingdom amounted to 26,325 cattle, valued at $2,137,743.

The first shipment of export cattle from Canada to Great Britain for the present year left Saint John, New Brunswick, on March 4. The consignment consisted of 211 head of western cattle, and went forward by the *Manchester Citizen*.

DAIRY INDUSTRY IN N.B.

The dairy industry in New Brunswick produced 2,413,901 pounds of creamery butter in 1931, an increase of over 15 per cent compared with 1930. Cheese production amounted to 496,261 pounds, a slight decrease compared with the previous year, and ice cream production amounted to 247,286 gallons.

BORDER CUSTOMS WORK IN SASKATCHEWAN

(*Editor's* Note: This entertaining article was prepared for the REVIEW by Thomas Jarrott, of the Customs staff at North Portal, Saskatchewan.)

It is generally supposed that a Canadian Customs officer's chief duties at the border consist of searching hatboxes, grips and trunks of passengers, for new Easter bonnets, silk dresses, radio tubes, cigars and cigarettes. These, however, are minor incidents in the round of his daily duties. He may be called upon at any time, to appraise a spavined horse, and while the officer may never have studied dentistry, he must be able to tell the age of the horse by an examination of its teeth, present and absent. He may be asked to ascertain if a bottle of gasoline drawn from a tank car with a string, tests "high" or "low," and at what temperature a sample of kerosene will "flash." Next he may be delegated to arrive at the present value of an obsolete touring car. If a better make of car is presented for appraisal it will be necessary to determine the present selling price at the factory, so as to arrive at the rate of duty. There is a schedule of depreciation for each year of use.

The officer's mental activities having been exercised, he may next get the opportunity for physical exercise by tramping up and down a snow-enshrouded railway yard to supervise the applying of Customs seals to a string of 40 tank cars of crude oil, with the temperature 40 below, the officer carrying a flashlight in one hand, a string of Customs seals in the other, and no third hand to rub his frost-bitten cheeks.

MUST KNOW GEOGRAPHY

In the office manifests must be dealt with, covering carloads, and less than carload shipments of freight and express destined to almost every point in the Western provinces. The officer must not only know the Customs ports, but also his geography, in order that merchandise for the smallest town may be bonded on the correct port, to facilitate the quickest clearing of goods and avoid the carrying of goods farther than necessary.

When people arrive at the border by automobile or with cars of settlers' effects, the Customs officer is responsible for seeing that said persons are passed by Immigration officers before clearing of cars. If stock, certificate from veterinary inspector must be obtained; if a hog, it must be quarantined for the requisite period. The officer must be familiar with the latest in quarantine regulations, must know from what States of the Union horses and other stock are not to be admitted, so that foot and mouth disease may be kept out of Canada. He must even watch for the importation of sausage skins, used sacks, bananas and other fruit and vegetables packed in straw, if coming from certain countries. Prison-made goods must also be watched for.

A TOUCH OF COMEDY

With the daily routine often there is mingled some comedy. Twenty years ago, when the nearest fumigation station to this border port was Winnipeg, a shipment of "whiffletrees" arrived, and were promptly sent to that city for fumigation. Also, about that period when United States settlers were pouring into Canada to secure homesteads, sometimes as many as 100 cars entering in one day, and passenger trains were loaded with land agents and land-seekers, a certain passenger arrived, and informed the officer that his wife's trunk was coming on later. He assured the officer that it contained nothing but his wife's wearing apparel. The officer took the check number, the trunk duly arrived and was placed on the railway platform for examination. The weight of the "personal baggage" was too great and the trunk burst, revealing the contents to be a 250 pound threshing belt!

During the war period an export reached the Customs office covering a carload of damp wheat. Typed on the export papers were the words "Not fit for human consumption. For consumption in the United States." Both Canadian and United States officers enjoyed the unintentional touch of humour.

Border Customs work changes with the passing years. In 1909-10 the three long quarantine barns were filled with horses, sometimes totalling 600 head at one time. Now automobiles enter by the thousands in a year.

EXCISE DUTY COLLECTIONS

A feature of Excise statistics for February, 1932, is a decrease in the quantity of cigarettes entered for consumption, and increase in cigars and manufactured tobacco. The comparative statements are:—

Comparative statement of Excise duty collections during the months of February, 1931, and February, 1932:—

February, 1932, spirits potable, $322,834; February, 1931, $514,802. February, 1932, spirits, non-potable, $77,669; February, 1931, $80,632. February, 1932, malt, $178,839; February, 1931, $257,277. February, 1932, cigars, $24,431; Febr4uary, 1931, $21,663. February, 1932, cigarettes, $1,693,939; February, 1931, $1,964,284. February, 1932, manufactured tobacco, $335,408; February, 1931, $331,330. February, 1932, foreign raw leaf tobacco, $360,795; February, 1931, $436,198. February, 1932, beer, $15,026; February, 1931, $16,406. February, 1932, licences, $351; February, 1931, $138. February, 1932, total $3,009,296; February, 1931, $3,622,735.

Comparative statement of tobaccc, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1931, and February, 1932:—

February, 1932, tobacco, cut, 1,272,469 pounds; February, 1931, 1,163,399 pounds. February, 1932, tobacco, plug, 343,887 pounds; February, 1931, 430,463 pounds. February, 1932, cigarettes, number 281,553,610; February, 1931, 327,323,730. February, 1932, cigars, number 8,154,663; February, 1931, $7,650,784. February, 1932, snuff, 61,231 pounds; February, 1931, 62,766 pounds. February, 1932, foreign raw leaf tobacco, 889,417 pounds; February, 1931, 1,072,285 pounds.

INSPECTION NECESSARY

Collectors of National Revenue were officially notified by Memorandum dated February 23, 1932, as follows:—

Under the authority of Order in Council of November 30, 1909, containing regulations relating to animals' quarantine, the Deputy Minister of Agriculture has authorized and directed the inspection by veterinary inspectors of all foxes entering or leaving the Province of Prince Edward Island.

Collectors will be required to see that the provisions of this Order are observed on all Customs import or export entries of foxes into or from the Province of Prince Edward Island.

BIG EXPORTS OF COPPER

Canada has become recently a big producer and exporter of partially manufactured copper, and exports are rapidly increasing. Such exports in the form of bars, rods, strips, sheets, plates and tubing in the fiscal year ended March 31, 1929, amounted to 1,476 cwt., valued at $37,892. In the following year the value of exports increased by about ten thousand dollars. In the last fiscal year, however, exports had increased to 155,645 cwt., valued at $1,703,703. Heavy shipments have been made in the present fiscal year. From a port on the Great Lakes recently one shipment alone totalled 62,215 cwt., valued at $709,242. In the nine months period, April to December, 1931, Canada's exports of partially manufactured copper reached the record figure of 965,326 cwt., valued at $8,384,286.

STATISTICAL CLASSIFICATION

COLLECTORS are advised of the following changes in classification, effective from April 1, 1932. Entries of commodities specified, must contain sufficient description for proper classification of these goods.

NEW ITEMS

IMPORTS

Item Number		Unit of Quantity
707	Tobacco unmanufactured, bright, flue-cured..	Lb.
708	Tobacco unmanufactured, cigar leaf	Lb.
2144	Kippered herring in sealed containers..	Lb.
3373	Corsets of artificial silk..	Oz.
4058	Lumber, hardwood, n.o.p...	M ft.
5499	Hacksaw blades..	$
5555	Apparatus for cooking or for heating buildings, for oil..	No.
8279	Zinc chloride..	Lb.

EXPORTS

99	Rubber heels..	Pair
100	Rubber soles..	Pair
322	Socks and stockings, silk..	Doz. Pr.
422	Planks and boards, n.o.p., hardwood..	M ft.
920	Pens, pencils and parts..	$

NEW UNITS OF QUANTITY

Classification Number		Unit of Quantity
2161 to 2168	Raw furs..	No.
2218	Sole leather..	Lb.
6121	Clocks.	No.

NEWS AND COMMENT

Toronto: After nearly fifty years of service W. K. S. Tinning, Chief Clerk of Customs and Excise, retired on superannuation February 29, 1932. Mr. Tinning entered the Customs service in 1882 when Sir John A. Macdonald was Prime Minister. He passed through all the grades from a junior clerk to the chief clerkship, serving during this time under four Collectors of Customs at Toronto, viz., James Paton, John Small, John Douglas and the present Collector, J. H. Bertram. The only other surviving member of the Long Room staff of 1882 is J. B. Fleming, also retired on superannuation. Among Mr. Tinning's prized possessions is a large collection of letters written him by manufacturers, merchants and importers of Toronto, thanking him for his courtesy in explaining the intricacies of Customs law and procedure and in assisting them in passing entries at the Customs House.

Business transacted at the Customs Postal Branch, Toronto, in February, 1932, showed an increase in collections amounting to $3,461 over receipts in February last year. Increases were shown also in the number of packages handled and in entries. Statistics covering the business handled at the Toronto Postal Branch during February last were as follows: collections $68,339, packages received 30,480, packages delivered 27,485, entries received 2,523. At the Customs Express Branch collections totalled $182,205, packages received 13,548, entries received 3,088.

Winnipeg, Man.: The death occurred suddenly on March 19, 1932, of John W. Sparks, a member of the local Customs-Excise staff. Mr. Sparks was 49 years of age and was born in England. He entered the Customs service in April, 1914, and four months later enlisted in the Tenth battalion, C.E.F., and saw service with this battalion, and also with the Army Service Corps, in France. His untimely death is much regretted.

Fredericton, N.B.: There are 11,822 miles of highways in New Brunswick, of which 1,388 are main trunk roads, 3,247 secondary trunk and 7,187 branch roads. In the past two years over $11,000,000 has been spent on the improvement and maintenance of roads in the province.

Quebec, P.Q.: This old city and flourishing port on the River St. Lawrence, founded by Samuel de Champlain, in 1608, the oldest in North America, will be the sailing or terminal point for at least 20 cruises during the summer of this year. One leading steamship company has planned 12 cruises from New York to Quebec and another company will run eight cruises from Quebec to New York. Side trips will be made by some of the ships up the Saguenay River. Some of the largest of the ships of the Cunard, Canadian Pacific and Anchor lines will be used on these cruises.

Halifax, N.S.: The largest single cargo of fruit and vegetables ever to arrive at Halifax from the West Indies was discharged recently by the *Cathcart* of the Canadian National Steamships. The cargo consisted of 20,000 stems of bananas, 5,500 cases of oranges and grapefruit, 16,000 cases of fresh tomatoes, and 400 tons of coffee and coconuts. The ships engaged in this particular trade are specially equipped with refrigeration apparatus to control the temperature of the fruit in transportation. The consignments of fruit reaching Montreal for distribution throughout Canada have been especially heavy this winter and have been arriving steadily every week.

Windsor, Ont.: A 2,000,000-bushel grain elevator, in two units of one million bushels each, together with a large warehouse and two docks, is being erected at Windsor, Ontario. It is expected that the warehouse and one dock will be completed by June 1, and the elevator and other dock in August, in time to handle the 1932 crop. The new elevator will receive, dry, clean, store and trans-ship wheat and other grains coming from western Canada and the United States, and will be capable of handling 25,000 bushels an hour. The whole structure including a workhouse will be 408 feet long. The warehouse alone will be 200 feet long, 65 feet wide and two stories high. All buildings will be of reinforced concrete and will cover about four and one-quarter acres. The new buildings will be connected with five steam and two electric railways besides all lines of steamships operating in the Detroit river.

The cost of construction will be about $1.257.000. and it is expected that a staff of 100 will be required for operating.

MONTREAL: At the Customs Air Harbour, St. Hubert, Quebec, 23 aeroplanes reported inwards during February, 1932, and 24 aeroplanes reported outwards. Passengers inwards numbered 12, outwards 15; baggage inwards 14 pieces, outwards 15 pieces; bags of mail inwards 334 (5,731 pounds), outwards 138 (1,518 pounds); Express parcels inwards 158.

The duty paid value of aeroplane parts imported during the month was $66.

Collections at the Customs Express Branch, Montreal, in February, 1932, amounted to $168.358. Packages delivered numbered 10,283, entries 2.372. At the Customs Postal Branch collections totalled $63.556.

MORE CARGO HANDLED

Increase Registered at Halifax Port

ACCORDING to official figures, the cargo handled over the harbour commissioners' piers at Halifax for the week ending March 11, 1932, amounted to 24,999 tons, compared with 13,968 tons for the corresponding week in 1931, an increase of 11,031 tons or about 78 per cent.

This is a big advance upon the gains made the week previous compared with the previous year. This gain was only 3·5 per cent, and the figures were 17,799 for the week ended March 4 compared with 17,199 tons the corresponding week in 1931.

From the beginning of the present year to March 11 imports amounted to 75,968 tons, compared with 81,232 tons in 1931, and exports to 127.243 tons, compared with 101,029 tons in 1931. The total cargo over the commissioners' piers from the beginning of the year was, therefore, 203.211 tons in 1932, compared with 182.261 tons in 1931, an increase of 20.950 tons or 11 per cent.

BUSY AT WALKERVILLE

CUSTOMS-EXCISE business at the outport of Walkerville, Ontario, has increased during the last few months, according to a statement furnished the REVIEW by W. B. Ritchie, sub-Collector. In the six months period July 1 to December 31, 1931, Customs-Excise collections amounted to $2,069,178. This total was made up of Customs $978,306, Excise $1,090,872. In the Customs division collections included import duties amounting to $899,056; sales tax $37,175; Excise tax $41,749; sundry collections $326. Collections in the Excise division included duties totalling $657,336; sales tax $428,962; sundry collections $4,573. Entries received in the six months period numbered 22,530, manifests 3,323. Automobiles crossing at the ferries totalled 176,140, inwards 88,710, outwards 87,430; passengers 388,081, inwards 173,300, outwards 214,781. Boat clearances totalled 1,188. Sixty-day touring permits issued for United States automobiles numbered 11,330. Touring permits issued for Canadian cars outwards numbered 2,377.

At the Walkerville Customs Postal Branch entries received in the six months period totalled 602, parcels received 1,787. At the Customs Express Branch entries totalled 1,139, parcels 1,992.

The increase in business at the Walkerville airport in the last fiscal year as reported in a previous number of the REVIEW, has been maintained throughout the six months period, Mr. Ritchie states. Canadian and United States aeroplanes reported inwards totalled 461, outwards 426; passengers inwards 152, outwards 163; bags of mail inwards 515, outwards 537. Nine touring permits were issued to United States aviators wishing to stop at various points in Eastern Canada.

Five aeroplanes were entered at Customs in the six months period.

I am a little thing with a big meaning. I help everybody. I unlock doors, dispel prejudice, open hearts. I create friendship and goodwill. I bore nobody. I violate no law. I cost nothing. I am pleasing to those of high and low degree. I am useful in every movement of the day. I am *courtesy.*

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the twelve months of the fiscal year March, 1931 and March, 1932. (Decrease marked*.)

Districts	1930-31	1931-32	Decrease or Increase
	$ cts.	$ cts.	$ cts.
Charlottetown	45,671 50	40,929 93	* 4,741 57
Halifax	666,009 26	833,835 97	167,826 71
Saint John	612,946 94	530,851 98	* 82,094 96
Quebec	1,190,752 89	1,058,782 82	* 131,970 07
Montreal	21,716,437 47	19,491,953 45	* 2,224,484 02
Ottawa	2,702,011 80	2.722,488 14	20,476 34
Kingston	163,992 77	135,571 30	* 28,421 47
Belleville	517,356 62	306,434 54	* 210,922 08
Toronto	18,985,142 23	17.040,708 78	* 1,944,433 45
Hamilton	5,671,919 60	4,910,920 35	* 760,999 25
London	6,516,338 38	5,068,783 58	* 1,447,554 80
Fort William	337,489 81	203,689 18	* 133,800 63
Winnipeg	3,537,771 04	2,232,348 50	* 1,305,422 54
Regina	617,369 00	198,530 27	* 418,838 73
Saskatoon	248,412 64	204,950 52	* 110,634 84
Prince Albert	67,172 72	....	....
Calgary	1,792,370 85	1,426,934 82	* 365,436 03
Edmonton	523,671 66	426,913 26	* 96,758 40
Vancouver	5,106,453 85	4,403,852 61	* 702,601 24
Yukon	19,034 08	10,359 70	* 8,674 38
Head Office	9,696 94	5,560 10	* 4,136 84
Total	71,048,022 05	61,254,399 80	* 9,793,622 25

CANAL TRAFFIC INCREASED

Freight Shipments up in 1931

FREIGHT carried through Canadian canals in 1931 amounted to 16,196,715 tons. This shows an increase compared with the previous season of 1,393,381 tons. A summary of canal statistics shows that the increased tonnage was handled by the new Welland Ship canal and by the Canadian lock at Sault Ste. Marie, while the St. Lawrence canals, together with all minor canals in Canada, recorded decreases. The increased freight was due to greatly increased shipments of coal and iron ore to Hamilton and Toronto. These coal shipments amounted to 2,041,940 tons, which was an increase of 717,401 tons, while iron ore shipments amounted to 295,592 tons. or 254,730 tons over 1930. The total freight to pass through the St. Lawrence canals amounted to 6,036,980 tons, a decrease compared with 1930 of 142,043 tons. This decrease was made up chiefly by shrinkage in shipments of wheat, pulpwood, bituminous coal, iron and steel. Increases were recorded in shipments of petroleum, oils, gasoline, barley, oats, paper, merchandise and anthracite coal.

EXPORTS OF CHEESE

Canadian cheese exports in fiscal year 1930-31 amounted to 795,904 cwt., valued at $12,989,726. Of this total the United Kingdom took 736,266 cwt., valued at $11,896,727. In the previous fiscal year Canadian cheese exports totalled 922,937 cwt., valued at $18,278,004.

SALES TAX IN GERMANY

Collectors are advised that from the information before the Department, the German sales tax has been increased from 0·85 per cent to 2 per cent effective the 1st January, 1932.

TOBACCO PRODUCTION

Canada's tobacco production in 1931 was estimated at 48.230,000 pounds, grown principally in Ontario and Quebec. In 1927 the total tobacco production amounted to less than four and a half million pounds. About five million pounds of tobacco were exported last year, chiefly to Europe and China.

THE LETTER BAG

A Refunds Suggestion

W. H. G. Hodskins, of the Toronto staff, writes:—

At this time when economy and reduced expenditures are the orders of the day, I feel encouraged to venture a suggestion.

I submit that when an importer claims a refund of duty on account of an importation being "Not according to order," he should pay for this service. A mistake has been made either by the importer or exporter, but not by the Department. Why, then, should this expense be met by the Department?

The revenue collection cost of the aforementioned importation is the same per centum as of any other, but is a dead loss when a refund of duty is paid.

These goods have to be handled twice in the warehouse. They must be examined on entry and also on exportation.

Record Room, Long Room and Appraising officers, among others, give some time to checking and recording these claims before passing them on to the Refund Branch for a final check and eventual drawing of check in payment of claim.

The costs of dealing with this class of claim throughout the Dominion must be an appreciable sum.

The Act gives an importer privilege of claiming a refund in this circumstance, but would not a change tend to reduce the number of claims and discourage importers purposely taking advantage of the Act?

Regarding Card System

H. J. Soucy of Clair, New Brunswick, writes:—

The answers to my suggestions of a card system for the tariff are interesting and enlightening.

I agree that a card system as proposed covering the whole tariff would necessarily be bulky; about 1,400 cards and 200 tabulators being needed to cover the whole tariff. A box cabinet of 22″ by 7″ by 4″ will hold all the cards with tabulators.

My suggestion was to the effect that the cards should be issued by and under the authority of the Department to ensure uniformity and correctness. Such cards would replace the tariff book and memoranda, new cards being printed whenever any changes would be made in description, rate, valuation for duty, sales and excise tax. All necessary information would be included on the one card, and any part being changed or becoming obsolete would necessitate a new card being printed and forwarded to all the ports for filing in lieu of the obsolete ones.

This system might be bulky, but it would have the advantage of being up-to-date and complete, also doing away with the issuance of many memoranda, bulletins and circulars. Nothing would interfere with any office sorting the items used, and of keeping those apart in a handy tray or case for easy reference and quicker working, the other cards being kept in the cabinet in case of inquiries and reference. It would be easy for large offices to separate the tariff in different sections for the different computing clerks.

As to Mr. Wright's suggestions re memoranda and bulletins, I do agree with him that the system existing could be simplified and much duplication avoided.

First I would suggest a loose leaf book of rules and regulations, explanations as to the work, duties and entries, forms, etc., comprising such information as given in memoranda Nos. 1, 2, 2 Revised, 89, 240, 243, 248, 331, 405, altogether with comments and explanations of the Customs Act, especially certain sections such as Sec. 35, 112, 142 to 163, 183, 207, 246, 247, etc. It would be a guide for the new officer in the service and a handy reminder for the older men.

I am sure that many a new officer feels lost when he is confronted with seven or eight volumes of memoranda, and as many bulletins and circulars. A book of rules, while not covering every contingency and circumstance, could explain much and do away with a lot of searching and unnecessary reading. The first thing that a bank clerk has to do when entering the service is to study the bank's book of rules and regulations. Why not have the same thing in the Civil Service? Would it not help to have a better equipped and informed staff?

Moreover, as suggested by Mr. Wright, why not have different files for the memoranda, circulars and bulletins in force and for those obsolete. Currency bulletins could be furnished daily as is done in the banks and when a new bulletin is received the old or preceding one could be filed away by itself. Copyright prohibited publications, changes in ports Memoranda, could be kept in separate files. Some offices, no doubt, have to consult these often but others may be months without having to refer to them. Indexes could be kept for the different files with hardly any more work than now. The Inspectors could go over these in a short time to see that they are properly kept and duly up to date.

Thanking you for the space given in the Review to these discussions.

Editor's Note: If Mr. Soucy and other officers read their monthly copy of the Review carefully, they may find it a valuable book of instruction and rules. Many letters are received by the *Editor* from new and old officers expressing appreciation of the information contained therein, and the elucidation of knotty points of procedure.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) Are professional hockey players, residents of Canada, who go to the United States to play on teams there for a period of six months, entitled to enter goods on a free settlers entry on returning to Canada?

(2) An envelope containing a thousand dollar bill, United States currency, arrives in Canada by express. Would the value of the shipment have to be advanced by the prevailing rate of exchange, under what tariff item would the goods be entered, and would there be special or dump duty collectible?

(3) If a licensed Customs House broker decides to take a partner and operate as a partnership, will the original licence suffice or must a new application be made and the fee collected?

The answers are:—

(1) The Department hesitates to answer questions of a general nature, such as this, without having the specific facts placed before it. The answer would appear to be "no."

(2) United States paper currency would be entitled to free entry under tariff item 177 as manuscripts. Such importations would not be subject to special duty.

(3) Officers concerned should familiarize themselves with Memorandum 10 which deals fully with Customs House Brokers licences. The answer to the specific question is that under the circumstances outlined a new application for a licence would have to be made in the name of the partnership and the fee of $50 paid. Collectors who forward applications for licences to the Department for consideration must state in the covering letter whether they approve or disapprove the application. This point is often neglected by Collectors and unnecessary correspondence is the result.

These questions will be dealt with in the next number:—

(1) What section of the air regulations makes it compulsory for aircraft entering Canada from abroad to make their first alighting at a Customs air harbour? Will you please quote the section.

(2) What port of entry in Canada had the largest number of foreign automobiles entered for touring purposes for a period of over 24 hours and up to 60 days, during 1931? At what port did the largest number of Canadian automobiles leave for touring purposes in the United States during that year?

(3) When was the consumption or sales tax first imposed, and what changes have taken place in the amount of the tax since its inception?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

FEBRUARY—MARCH

ADDITIONS

Ontario

Toronto: J. H. McDonald, Office Boy.

Preventive Service

F. G. Saunders, Special Customs Excise Officer, Grade 2; C. F. Scott, Special Customs Excise Officer, Grade 1.

Administrative

G. E. Hooper, F. W. Robertson, Assistant Investigators of Values; Miss M. G. Steele, Stenographer, Grade 3.

DEDUCTIONS

Nova Scotia

Canso (Port Felix): Thomas Leblanc, Customs Excise Enforcement Officer (Preventive Station closed).

Kentville (Wolfville): B. O. Davidson, Customs Excise Enforcement Officer (services terminated).

Windsor (Maitland): G. B. McDougall, Sub-Collector of Customs and Excise, Limited Service Outport (deceased).

New Brunswick

Woodstock (St. Leonards): E. J. Roy, Sub-Collector of Customs and Excise, Grade 1 (deceased).

Quebec

Athelstan (Hemmingford): W. A. Orr, Sub-Collector of Customs and Excise, Limited Service Outport (deceased).

Montreal: Edmond Laurence, Customs Excise Clerk (deceased).

Quebec: J. B. A. St. Amand, Computing Clerk (deceased).

Ontario

Bridgeburg: G. E. Taylor, Customs Excise Examiner (deceased).

Windsor: F. G. Lindsay, Customs Excise Examiner (retired).

Manitoba

Winnipeg: Harry Ashton, Customs Excise Examiner (superannuated); J. W. Sparks, Customs Excise Clerk (deceased).

Preventive Service

G. Bertrand, Customs Excise Enforcement Officer (services terminated); Miss H. d'Auteuil, Stenographer, Grade 2 (services terminated); John Dillon, Clerk, Grade 2 (services terminated); T. F. Foran, Messenger (services terminated); J. O. Leblanc, Special Customs Excise Officer, Grade 2 (services terminated); C. J. McCready, P. E. Meunier, Customs Excise Enforcement Officers (services terminated).

Audit

Miss M. Y. A. F. Goulet, Stenographer, Grade 2 (services terminated).

Administrative

W. A. Halliday, Departmental Accountant, Grade 3 (superannuated).

PROMOTIONS

Ontario

Belleville: H. A. Ross, from Computing Clerk to Senior Customs Excise Clerk.

TRANSFERS

V. A. Horton, from Customs Excise Clerk, Toronto, Ont., to Customs Excise Clerk, Audit.

H. F. Thorn, from Customs Excise Examiner, Abbotsford, B.C., to Customs Excise Clerk, Vancouver, B.C.

PROMOTIONS AND TRANSFERS

C. L. Andrews, from Collector of Customs and Excise, Limited Service Outport, Middleton, N.S., to Collector of Customs and Excise, Grade 1 (Registrar of Shipping), Pictou, N.S.

H. P. Wilson, from Sub-Collector of Customs and Excise, Limited Service Outport, Campo Bello, N.B., to Customs Excise Examiner, St. Andrews, N.B.

DISMISSALS

Quebec

Montreal: J. M. V. Gladu, Express and Postal Computing Clerk (services dispensed with for having entered into an agreement with an employee of a firm of Customs Brokers in Montreal to retain and share the duty on certain importations arriving through the Postal Parcels Branch).

Preventive Service

A. G. McCann, Stenographer, Grade 2 (services dispensed with in view of his having been sentenced in the United States court at Buffalo, N.Y., to a term of two and one-half years' imprisonment for attempting to smuggle aliens into the United States).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	11,704,851 10	9,905,282 66		
Less Refunds and Drawbacks	1,301,620 84	665,801 48		
Net	10,403,230 26	9,239,481 18	1,163,749 08	
EXCISE TAXES	2,290,874 12	4,525,287 63		
Less Refunds and Drawbacks	27,142 53	86,814 84		
Net	2,263,731 59	4,438,472 79		2,174,741 20
EXCISE DUTIES	3,847,115 41	3,379,476 28		
Less Refunds and Drawbacks	48,435 55	38,052 51		
Net	3,798,679 86	3,341,423 77	457,256 09	
SUNDRY COLLECTIONS	89,865 78	146,269 49		
Less Refunds and Drawbacks	151 24	1 00		
Net	89,714 54	146,268 49		56,553 95
Net Totals	16,555,356 25	17,165,646 23	1,621,005 17	2,231,295 15
Net Increase				610,289 98

TOTALS FOR TWELVE MONTHS

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	147,191,579 69	111,978,316 00		
Less Refunds and Drawbacks	18,042,011 29	9,865,185 54		
Net	129,149,568 40	102,113,130 46	27,036,437 94	
EXCISE TAXES	37,498,289 03	57,454,208 73		
Less Refunds and Drawbacks	637,244 92	657,912 54		
Net	36,861,044 11	56,796,296 19		19,935,252 08
EXCISE DUTIES	58,159,815 11	48,902,407 53		
Less Refunds and Drawbacks	868,212 47	667,609 27		
Net	57,291,602 64	48,234,798 26	9,056,804 38	
SUNDRY COLLECTIONS	1,203,407 46	995,882 82		
Less Refunds and Drawbacks	3,470 44	756 62		
Net	1,199,937 02	995,126 20	204,810 82	
Net Totals	224,502,152 17	208,139,351 11	36,298,053 14	19,935,252 08
Net Decrease			16,362,801 06	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1931 AND MARCH 1932

—	March 1931	March 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	799,270 76	1,211,539 21		412,268 45

TOTALS FOR TWELVE MONTHS

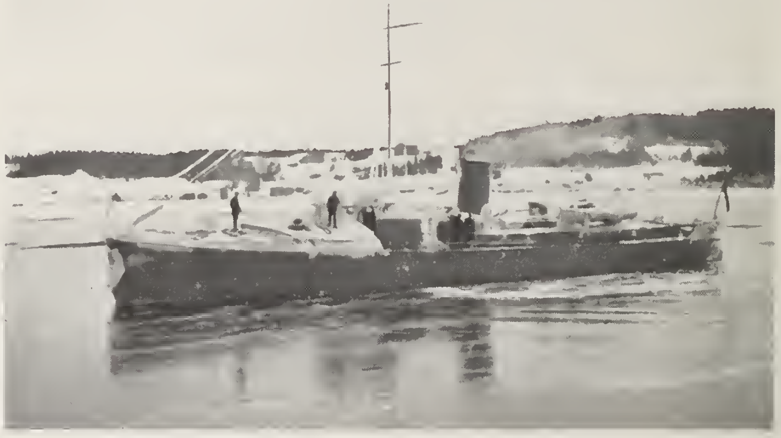
—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	71,048,022 05	61,254,399 80	9,793,622 25	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH, AND THE TWELVE MONTHS ENDED MARCH, 1931 AND 1932

—		March, 1931		March, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			55,048,197		39,749,307
Total Exports (Foreign Produce)			1,247,323		1,269,450
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	12,995,567	7,944,884	9,921,634	6,134,318
Wheat flour	Brls.	560,553	2,021,592	414,779	1,468,770
Fish	Cwt.	317,764	2,703,375	276,926	1,567,721
Furs	$		1,470,555		981,795
Meats	Cwt.	19,684	357,418	59,883	646,370
Cheese	Cwt.	4,905	86,454	9,304	118,658
Planks and boards	M ft.	94,463	2,054,297	77,552	1,474,188
Wood pulp	Cwt.	1,277,442	3,267,236	973,636	2,248,470
Newsprint	Cwt.	4,010,903	11,200,325	3,433,017	8,143,167
Automobiles and parts	$		909,572		256,526
Copper, unmanufactured	Cwt.	65,383	553,442	59,940	469,455
Nickel, unmanufactured	Cwt.	95,355	2,108,303	36,269	831,041
Imports entered for Consumption—Free goods			24,470,783		17,197,447
Imports entered for Consumption—Dutiable goods			50,879,071		40,727,588
Total Imports entered for Consumption			75,349,854		57,925,035

—		Twelve months ended March, 1931		Twelve months ended March, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			799,742,667		576,344,302
Total Exports (Foreign Produce)			17,285,381		11,221,215
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	217,343,037	177,419,769	191,316,933	115,739,451
Wheat flour	Brls.	7,218,188	32,876,234	5,413,740	18,897,543
Fish	Cwt.	3,763,117	28,894,876	3,976,918	24,437,078
Furs	$		15,103,798		12,218,099
Meats	Cwt.	289,125	6,087,270	332,201	4,960,816
Cheese	Cwt.	795,904	12,889,726	854,147	10,593,967
Planks and boards	M ft.	1,309,485	31,576,202	905,679	18,766,452
Wood pulp	Cwt.	13,860,136	35,061,689	11,762,563	27,684,782
Newsprint	Cwt.	44,818,479	127,362,726	39,942,149	103,003,352
Automobiles and parts	$		17,439,170		4,331,473
Copper, unmanufactured	Cwt.	1,774,933	21,247,512	812,166	6,346,192
Nickel, unmanufactured	Cwt.	819,293	18,246,375	543,791	12,109,400
Imports entered for Consumption—Free goods			332,522,465		189,985,060
Imports entered for Consumption—Dutiable goods			574,059,206		388,995,673
Total Imports entered for Consumption			906,581,671		578,980,733

ICED UP



WINTER patrols of Customs cruisers on the Atlantic coast are undertaken frequently when the stormy winds do blow, and ice and snow cover the ship. This photograph shows the cruiser *Adversus* returning to her Cape Breton port all "iced up". The officers and men of the Customs patrol fleet carry on their preventive work in all weathers.

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May, 1932

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Be Honest and Temperate

THE Department has good reason to congratulate itself on the high character of the great majority of its officers. They are rendering excellent service, some of them under difficult conditions, and conducting themselves in a manner worthy of the service to which they belong. Recently, however, it has been necessary to dismiss certain officers for misusing or wrongfully obtaining Crown funds, and several have been found guilty of insobriety. Happily such cases are comparatively rare, but when they do occur the only course open to the Department is to dismiss the offending officers from the Service.

This message may have no significance for the many, but by those who are careless in the handling of funds entrusted to them or addicted to intemperance, it should be taken as a friendly but none the less emphatic warning.

The Old Order Changeth

THE work of the prevention of smuggling, and the land and water patrol of the Customs-Excise Preventive Service having been transferred to the R.C.M. Police, on the first day of April, 1932, a brief review of its long period of useful service to the Department may be of interest.

The Preventive Service was founded in the year 1897 under the control of Frederick Ladd Jones, who held the title of Inspector of Customs and of Preventive Service. The service consisted of five land officers and seven preventive vessels. It is interesting to compare these figures with those of recent years when a force of some 350 land officers was maintained as well as 35 cruisers and patrol boats. Mr. Jones died on May 31, 1909, and was succeeded in office by William Foster Wilson, who entered the Customs Service in 1891 and who had served with Mr. Jones for a number of years. The strength of the land force at that time had increased to 10, one of whom was C. H. Lynott of Dalhousie, N.B., who was still on the strength when the work was taken over by the R.C.M. Police.

During the time of Mr. Wilson's regime the Customs and Inland Revenue Departments were amalgamated, and on April 1, 1922, Mr. Wilson was made Chief, Customs-Excise Preventive Service, taking control of the work of the Excise Enforcement Officers formerly attached to the various Inland Revenue Divisions, as well as that of the Customs Preventive Officers. He held office until his superannunation on March 16, 1927.

On April 1, 1927, control of the Service was taken over by the late Francis William Cowan, and under his direction the force was enlarged and the work extended. Mr. Cowan died on March 4, 1931.

During the whole period of its existence officers of the Preventive Service effected 20,684 Customs seizures, the seized goods covering a wide variety of articles ranging from bicycles to aeroplanes, and from fresh fruit to false teeth. Excise seizures numbering 15,124 were also effected, making a total of 35,808 in all. In the first year (1897-1898) there were only 56 Customs seizures effected, while in the fiscal year just concluded there were 2,362. The old files dealing with the first seizures reveal many interesting connections with the past. The first seizure was made on March 27, 1897, by Captain George M. May, Master of the Customs cruiser *Constance*. It consisted of 3 barrels and 5 kegs of spirits of a probable value of $400. It is noticed that the wording of the seizure report, Form K-9, was almost identical with that of to-day. This also is true of Form K-7. When the Preventive Service first came into existence transportation was obtained by officers by horse and buggy, whereas in recent years a large number of patrol cars has been maintained, and in emergency the services of aeroplanes have been utilized in order to effect seizures.

The total amount collected by the Preventive Service on account of fines, deposits, penalties, sale of goods, etc., was. Customs $5,791,734; Excise $1,649,867; a total of $7,441,602.59.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

For Hire, a book by Irwin R. Franklyn, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

Boy, a book by James Hanley, published by Alfred A. Knopf, New York, U.S.A.

The Chastity of Gloria Boyd, a book by Donald Henderson Clarke, published by The Vanguard Press, 100 Fifth Avenue, New York, U.S.A.

Blonde Baby, a book by Wilson Collison, published by Grosset and Dunlap, New York, U.S.A.

Girl On The Make, a book by Achmed Abdullah and Faith Baldwin, published by Ray Long and Richard R. Smith, Inc., New York, U.S.A.

A Slight Misunderstanding

A GRAMOPHONE was received recently in bond at the Customs Express Branch, Winnipeg. The Express Agent requested the importer, who lives at an outside point, to make a deposit with the local agent to protect any duty charges on the importation. The importer's reaction to this request was expressed in part as follows:—

> I am not depositing any money here. You people don't seem to trust me as agent so how can I trust you? And more I won't trust neither one with a $5 bill. You just suit yourself and don't pester me no more. I am not your fool. I want you to understand that you can trust agent without $5.

Sales Tax Licenses

AN official circular, signed by G. W. Taylor, Commissioner of Excise, was issued on April 13, 1932, to Collectors, as follows:—

Collectors are reminded that, in dealing with applications for, and in the preparation of sales tax licences, caution must be exercised as respects the description of business conducted by the applicants.

It has occurred that licences have been issued to cover goods which were exempt from tax and greater care must be exercised in this regard. This is more likely to happen when an applicant is engaged in the manufacture of both tax exempt and taxable goods. Only the taxable portion of a business should be described on the licence. If doubt exists in respect of certain businesses or products, and no recent audit report is on file, an investigation should be made.

Bonds.—Officers dealing with the issue or renewal of wholesalers' sales tax licences should not overlook the importance of obtaining bonds for the correct amounts. The budget resolutions presented to Parliament on the 6th instant provide for an increase in the rate of sales tax. Corresponding increases should immediately be made in the amounts of the bonds at present in force, where necessary, with effect from the 7th instant.

With regard to bonds which were forwarded to the Department prior to the receipt of this Circular, a list should be immediately furnished of any which require to be increased.

The regulations provide that "the security shall be for double the amount of tax payable on the three largest totals of taxable sales per month during the last calendar year."

The three monthly totals need not be consecutive, but should represent the three highest individual payments of the previous calendar year's operations and these can be ascertained from your Port Registers.

This matter is urgent and requires your immediate attention.

Exempt from Sales Tax

THE Minister of National Revenue has established the following Regulation under authority of Section 95, Subsection 2 of the Special War Revenue Act:—

Bakers of cakes, pastries, pies, cookies and other similar commodities not produced from bread dough, selling exclusively by retail to the consumer or user, and whose total sales of such goods did not exceed five thousand dollars during the last preceding calendar year, are classed as exempt from the Consumption or Sales Tax.

Additional Regulation

COLLECTORS of National Revenue have been notified by official Circular 716-C signed by G. W. Taylor, Commissioner of Excise, dated April 6, 1932, as follows:—

Adverting to Circular No. 704-C, dated April 2, 1931, The Honourable the Minister of National Revenue has been pleased to establish the following additional regulation under authority of Section 99 of the Special War Revenue Act:—

"Persons, firms or corporations who manufacture and erect or install their products on the premises of their customers are required to compute and pay sales tax on the basis outlined in Circular 704-C dated April 2, 1931, but in addition to the erection costs as therein outlined, or subsequently authorized, which may be deducted, the profit derived from the contract may be divided pro rata according to erection and manufacturing and that portion applicable to the erection may be deducted for sales tax purposes;

"Provided that where it is established to the satisfaction of the Minister or Commissioner of Excise that the existing method of computing the sales tax used by the manufacturer yields at least as much as the method provided for in Circular 704-C, and amendments thereto, the Minister or Commissioner may, in his discretion, determine which method shall be operative in respect of each case affected by this Regulation."

Vigilance Rewarded

OFFICERS of the Customs-Excise Preventive Service for some months past endeavoured to discover the source of the flow of illegal alcohol in the vicinity of Welland, Ontario, and succeeded in running same down in March last.

It was found that the ringleader of the gang was using as his base an isolated farm. A search of the premises uncovered a quantity of illicit liquor, two whiskey capping machines, a quantity of forged labels and capsules, as well as a large mixing tub where the compounding was performed.

Charges were laid under the Excise Act and the Liquor Control Act covering the spirits, and under the Criminal Code for the forged labels, against the principal and his confederates, as well as against the owner of the farm. The ringleader was sentenced to a total of $1,100 in fines, one year in jail and, in addition, it was recommended that his certificate of naturalization be cancelled and that he be deported at the conclusion of the jail term.

Customs Staffs of Long Ago

THE *Editor* has in his collection of old Customs books and papers a small, black, leather-bound volume containing Customs records covering the ports of the then newly-created Union of Upper and Lower Canada for the six years from 1841 to 1846. The little book is described on the fly-leaf as an *Establishment Book for the year 1845.* Sixty-three ports are listed with the names of officers at each ports, date of appointment of each officer, age, amount of security each officer deposited, name of surety, salary.

The three largest ports in the Province of Canada, Montreal, Quebec and St. Johns', are dealt with at the beginning of the book. The Customs staff at Montreal consisted of the following eight officers:—William Hall, Collector; R. H. Hamilton, Landing Surveyor; Thomas Thain, Landing Waiter; James Mills, Tide Surveyor; T. W. Oliver, John Lewis, H. Y. Pratt, Robert Spears, Clerks. The salaries of these officers are not recorded. Under the heading *Collections since the Union* revenue received at the port in each of the six years is given as follows:—1841, £110,482; 1842, £152,404; 1843, £102,482; 1844, £223,690; 1845, £222,761; 1846, £179,596.

Five officers composed the Quebec Customs staff:—H. Y. Jessop, Collector, salary £1,000; C. G. Stewart, Surveyor, salary £500; John Fletcher, Landing Waiter, salary £350; James H. Kerr, Landing Waiter, salary £200; John O'Mara, Landing Waiter, salary £200. Collections at Quebec were as follows:—1841, £57,741; 1842, £72,924; 1843, £55,843; 1844, £77,880; 1845, £74,423; 1846, £78,652.

Collections at St. Johns (now St. Johns', Quebec), the third largest port in the Union, were, in each of the six years, about half the amount collected at Quebec. The six officers comprising the Customs staff were:—William Macrae, Collector, salary £500; William Pring, Surveyor, £200; William Leggott, Landing Waiter, salary £70; L. C. Vandal, Landing Waiter, salary £70; Benjamin Burland, Landing Waiter and Gauger, salary £100; Samuel Walsh, Clerk, salary £75.

Toronto is included in the list of small ports, in alphabetical order, and is described as a port in the district of Home 17 miles from Port Credit. Six officers were in charge of the Customs business: Robert Staunton, Collector, salary £500; George A. Mailton, Surveyor, salary £167; Herbert Lennon, Landing Waiter and Searcher, salary £50; John Hemphill, Landing Waiter, salary £70; Patrick Carberry, Landing Waiter, salary £50; George Graham, Clerk, salary £125. The average revenue received in the six-year period equals about two-thirds of the average received at St. Johns.

The total number of officers at inland ports was 119, listed as 98 paid officers and 21 unpaid officers. The grand total of Customs officers in the Union was 132. Most of the Collectors on taking office were required to put up security of £1,500, the outstanding exception being the Collector at St. Johns who was secured at £4,000.

Long and Faithful Service

THE retirement on superannuation on April 1, 1932, of W. J. McCaffrey and W. T. Urquhart, Chiefs of Departmental branches at headquarters, after long and faithful periods of service, was made the subject of passing reference in the April number of the REVIEW then about to go to press. The *Editor* is pleased to give these additional facts regarding their careers in the service of the Department.

W. J. McCaffrey, formerly Chief Customs-Excise Checking Clerk, entered the Customs service at the port of Montreal in September, 1884, as supernumerary tide waiter. In 1885 he was transferred to the Statistical Branch, remaining in that capacity until 1897. Subsequently he was, during the shipping season of 1897, Customs officer in charge of the Donaldson line of steamers, and in 1898 of the Allan Royal Mail line of steamers. In 1900 Mr. McCaffrey was transferred to the Department at Ottawa on the centralization of Dominion Statistics. Two years later he was made Supervisor of Export Statistics, and in 1912 received a transfer as Supervisor of Import Statistics. In 1914 his services were loaned by the Department to the Georgian Bay Canal Commission, on which service he spent nine months in statistical investigation. In 1915 he was promoted to be Chief Customs-Excise Checking Clerk. In 1917 his services were loaned to the Fuel Control Commission of Canada and he carried out important investigational work in Washington and New York at the time when the coal situation was acute in Canada, for which services he was forwarded a congratulatory testimonial from Mr. C. A. Magrath, then Fuel Controller for Canada.

W. T. Urquhart had been at the head of the Refunds Branch since its inception. Entering the service in 1896, he served under the Collector of Customs at Brantford for four years, and was then transferred to the Department at Ottawa where shortly after he was placed in charge of Refunds, which have steadily increased from a few claims to approximately sixty-five thousand annually. By his retirement the Department loses a capable executive with a broad knowledge of Customs matters. The members of his staff presented him with a complete fishing outfit which, it is hoped, may give him many days of enjoyment.

Cost of Income Tax Collection

THE cost of collecting the income tax since it has been in force in Canada, and also the Business Profits War Tax, which has returned over $198,000,000, has been less than $26,000,000, or about three per cent.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the first month of the fiscal year April, 1931 and April, 1932. (Decrease marked*.)

Districts	1930-31	1931-32	Decrease or Increase	Districts	1930-31	1931-32	Decrease or Increase
	$ cts	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	4,905 39	6,772 92	1,867 53	Winnipeg......	98,764 42	94,558 40	* 4,206 02
Halifax.......	121,480 84	64,159 38	* 57,321 46	Regina........	24,214 70	20,247 74	* 3,966 96
Saint John..	112,026 07	91,222 06	* 20,804 01	Saskatoon....}	15,327 94	11,154 78	* 5,215 90
Quebec......	57,971 38	82,966 68	24,995 30	Prince Albert}	1,042 74	....	....
Montreal .	2,425,982 12	1,594,650 37	* 831,332 75	Calgary.......	124,400 50	36,174 09	* 88,226 41
Ottawa ..	317,274 68	389,915 14	72,640 46	Edmonton.....	36,510 71	29,935 90	* 6,574 81
Kingston.. .	16,884 35	29,263 29	3,378 94	Vancouver.....	195,690 06	88,675 02	* 107,015 04
Belleville ...	30,940 02	29,533 52	* 1,406 50	Yukon.........	526 37	89 01	* 437 36
Toronto .	1,962,413 66	1,564,865 62	* 397,548 04	Head Office...	247 90	57 62	* 190 28
Hamilton....	801,999 81	824,479 06	22,479 25				
London.......	861,628 34	307,029 91	* 554,598 43	Total........	7,235,842 78	5,269,235 16	* 1,966,607 62
Fort William.	25,609 78	12,484 65	* 13,125 13				

* * HERE AND THERE * *

The following interesting note was sent to the *Editor* for the *Here and There* column by E. J. Struthers, Collector at Rock Island, Que.:—

How many officers realize, when accounting for casual revenue in their Sundry Collections Cash Book, that they are dealing with one of the oldest branches of royal revenue? Yet such is the case, as we read in *Rapin's* History of England that:—"The seventh branch of the royal revenue in ancient days was the casual revenue, which accrued to the king several ways. Of this sort were Treasure Trove, Waif, Wreck, Chattles of Felons and Fugitives, of Outlaws, Usurers, Recreans, persons executed, etc."

Included in a collection of old letters written from London, England, in the days when Customs headquarters for the British colonies in North America was stationed there, and sent to the *Editor* recently by D. G. Hanson. Collector at St. Andrews, New Brunswick, were four paper-bound volumes of correspondence during the four years 1824-27. Glancing through the first volume the *Editor* found reference in two letters to a laxity in performance of duty on the part of the then Collector at St. Andrews, which illustrated the thorough manner in which such matters were dealt with by the London authorities. The Collector had accepted a promissory note from the master of a vessel in payment of duty on a cargo of flour from the United States in lieu of the five shillings a barrel duty which was required by the tariff. This irregularity was soon discovered and investigated, and the Customs Board in London wrote the Collector at St. Andrews on August 13, 1824, in part as follows:—

> We direct you to explain the reasons that have led you to accept a promissory note from the master of the vessel for the amount instead of taking the legal duty, and the grounds on which you granted papers to the *Herald* which appear inconsistent with the real facts of the case.

Evidently the affair was considered seriously at headquarters, and on September 10 the following letter was received by the Collector at St. Andrews:—

> The Lords Commissioners of His Majesty's Treasury having had under consideration a representation received from Lieutenant General Sir James Kempt relative to the case of the schooner *Herald* which had arrived at Halifax from your port with a cargo of flour, the produce and manufacture of the United States of America.
>
> We have received their Lordship's commands to apprize you that they are of opinion that the whole of your conduct with respect to this schooner and the cargo has been highly culpable and deserving of their Lordship's severest animadversion which we communicate to you accordingly.

Now that the tourist season is upon us, it may be noted that New Brunswick continues to be a happy hunting and fishing ground to a great company of resident and non-resident sportsmen, according to statistics contained in the annual report of the province's chief game warden, covering the 1931 open season. The number of moose shot in the province last year was 447, a decrease of 619 from the previous year's total. This decrease was anticipated, however, following the amendment to the Game Act prohibiting the sale of game meat. The deer kill numbered 9,594 last year, a decrease of 1,336 compared with 1930. In the last ten years about 14,000 moose and 69,000 deer have been killed in New Brunswick by hunters. Last year's partridge season was especially good, the bag totalling 44,469 birds. Other game birds figuring heavily in last season's kill were:—ducks 16,406, geese 2,119, brant 1,675, woodcock 4,000.

Famous fishing waters long closed to the public by private lease are being gradually opened up to licensed fishing. This year an additional 330 miles of main stream and 67 lakes are being classed as open waters, including portions of the Tobique, Miramichi, Nepisiguit, Tabusintac, Cain's, Renous and Dungaroon. Stretches of trout and salmon waters at present under private lease include 688 miles of main stream and 26 lakes. Eight per cent more non-resident fishing licences were issued last year than in 1930. Fishing and hunting licences issued to non-residents last year totalled 2,198 and in the previous year 2,197. Resident licences totalled 23,952 in 1931 and 26,221 in 1930.

CUSTOMS FACILITIES FOR TOURISTS ENTERING CANADA

Outline of Simple Procedure at Border Points

THE tourist season will open soon, and it may be of interest to outline in the REVIEW the Customs privileges granted in respect of tourists's automobiles, travellers' baggage, camping outfits, etc. Every effort is made by the Department and its officers from coast to coast to facilitate the passing of tourists into Canada with a minimum of delay, and the Customs procedure has been simplified.

A non-resident visiting Canada for purposes of health or pleasure may obtain a touring permit for his automobile for a period not exceeding sixty days without bond, which may be extended for another thirty days on making application to any Collector or Sub-Collector of National Revenue, and satisfying him as to the bona fides of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond.

REGULATIONS EXTENDED

The regulations with respect to Tourists' Outfits and Travellers' Baggage have been considerably extended in the last few years. The deposit, equivalent to the duty and taxes ordinarily payable on guns, rifles, fishing tackle, golf clubs, cameras, etc., which it was necessary formerly to leave with the Collector at the port of entry, is no longer required. But under the revised regulations such articles, if previously used by a tourist and brought in for his personal use and actually in his possession at the time of his arrival in Canada, together with dogs and other animals imported for hunting purposes or as pets, are required only to be reported in accordance with the regulations.

Canoes, outboard motors, tents, camp equipment, phonographs, radios, musical instruments, etc., brought in for a tourist's per-

The Falls View bridge at Niagara Falls which is a popular point of entry for automobile tourists from the United States. This photograph shows the United States and Canadian falls in the distance.

sonal use, and not for gain or hire, are admissible upon a sum being deposited equivalent to the duty and taxes payable on the goods, such deposit being subject to refund upon the identification and exportation of the articles within six months from time of entry.

Assistance Given

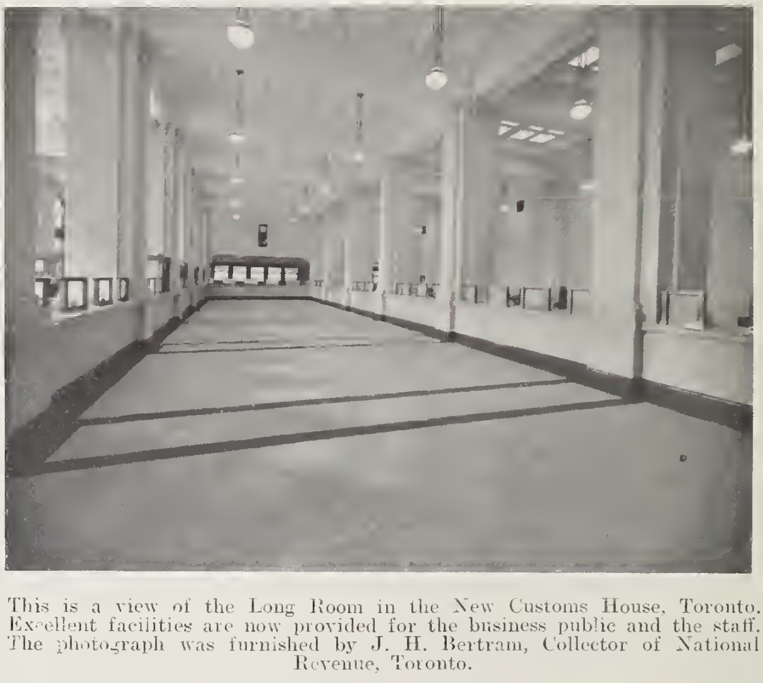
Another important step taken by the Department was to authorize officers of the Department to assist tourists in preparing their combined application form and permit. It had been the practice on the part of many visitors to employ outside assistance for which a fee was paid, the result being that this developed into a regular business at some of the more important ports of entry, and the tourist traffic was being exploited at the very doors of Canada. This change in practice has been very helpful to visitors and has undoubtedly been a factor in encouraging tourists to spend their vacations in Canada. The object of the Department is to make the path of the bona fide tourist as easy as possible, and to eliminate the payment by him of unnecessary expenses in complying with Customs regulations in visiting Canada on a sixty-day touring permit.

It will thus be seen that the Customs regulations respecting tourists, their automobiles, baggage, etc., are of the most generous kind, and no doubt have had much to do with the increase of tourist traffic into Canada during the past few years.

PORT OF TORONTO HAD BUSY FISCAL YEAR

Some Increases in Revenue Recorded During Period

CUSTOMS-EXCISE revenue collected at the port of Toronto in the fiscal year ended March 31, 1932, amounted to $44,400,437. This total shows a decrease of $1,321,563 compared with the revenue collected in the previous fiscal year. Substantial increases were recorded, however, in Excise taxes which totalled, in the last fiscal year, $10,002,543, increase $4,004,932; Excise tax on imports which totalled $1,215,926, increase $1,155,406; sales tax on imports which totalled $2,211,327, increase $1,155,143; sundry



This is a view of the Long Room in the New Customs House, Toronto. Excellent facilities are now provided for the business public and the staff. The photograph was furnished by J. H. Bertram, Collector of National Revenue, Toronto.

collections which totalled $44,235, increase $447. Decreases in the last fiscal year were shown in the following:—import duty, total collections $29,157,520, decrease $7,355,640; Excise duty, total collections $1,768,886, decrease $281,853.

At the Customs Express Branch, Toronto, collections received in the last fiscal year dropped about one million dollars from the previous year's total. Entries received decreased by 14,420 and packages by 54,359. Totals covering the business transacted at the Express Branch in the last fiscal year were: —collections $2,918,889; entries received 46,587; packages 277,750. At the Customs Postal Branch collections in the last fiscal year amounted to $821,308, a decrease compared with the previous year of $69,728; entries received totalled 30,692, decrease 5,984; packages 375,934, decrease 97,460.

J. H. Bertram, Collector, informs the Review that the housing of the various revenue collecting divisions under one roof in the new Dominion Public Building has greatly facilitated the collection of the Customs-Excise revenue. The Customs Postal Branch is the only division not yet transferred to their new quarters.

AT NIAGARA FALLS

Automobile traffic over the three international bridges at Niagara Falls in March, 1932, showed a decrease of 14,987 automobiles, inwards and outwards, compared with March, 1931. In March this year 92,547 automobiles reported inwards and outwards at this port. This total was made up as follows:—United States automobiles inwards 29,923, outwards 30,014; Canadian automobiles inwards 16,190, outwards 16,420. Other vehicles totalled 8,122; inwards 4,096, outwards 4,026. Passengers numbered 446,001; inwards 223,236, outwards 222,765.

Sixty-day touring permits issued in March for United States automobiles numbered 2,917, a decrease of 572 compared with March last year. Twenty-four hour touring permits numbered 27,433, an increase of 724, travellers' vehicle permits 69. Permits issued for Canadian cars outwards totalled 2,433.

COLLECTIONS INCREASED

Revenue up at Walkerville in February and March

W. B. RITCHIE, Sub-Collector, informs the Review that Customs-Excise business at the outport of Walkerville, Ontario, has increased during February and March, 1932, and that the staff has never been more busy. Receipts for the twelve months ended March 31, 1932, however, show a decrease of $2,783,214, compared with receipts for the previous year. Following is a summary of collections received in the last fiscal year, with decrease or increase compared with the previous year shown in each case:—Customs Division, Import duty $3,100,492, decrease $2,257,851; sales tax on imports $78,104, increase $41,373; Excise tax on imports $120,392, increase $64,596; sundry collections $1,788, increase $676; Excise Division, Excise duty $1,163,378, decrease $463,446; sales tax $760,404, decrease $160,089; sundry collections $6,637, decrease $160,089.

Collections received at the Customs Postal Branch in the last fiscal year amounted to $8,127, and in the previous year $11,708. Entries numbered 1,423, parcels received 4,387. At the Customs Express Branch collections totalled $35,617 in the last fiscal year and $49,855 in the previous year. Entries numbered 2,674, parcels received 4,919.

Additional statistics covering the work at Walkerville were as follows:—

Freight manifests received 4,920; express manifests received 1,629; freight and express manifests forwarded 1,729; Customs entries received 46,962; export entries 6,295; Excise duty entries 2,172; sales tax entries 1,408; boat clearances 1,654, coastwise 369; aeroplanes inwards 454, outwards 381.

In the 12 months period 150,854 automobiles reported inwards through Walkerville and 143,878 automobiles reported outwards. Passengers numbered 331,151 inwards and 410,653 outwards. Sixty-day touring permits issued for United States automobiles totalled 17,064, travellers' vehicle permits 406. Touring permits issued for Canadian cars outwards numbered 4,991.

FISCAL YEAR AT PORT OF MONTREAL

CUSTOMS-EXCISE revenue collected at Montreal in the last fiscal year totalled $81,716,938, and in the previous fiscal year $88,307,769, showing a decrease in the fiscal year just closed of $6,590,831, according to figures supplied to the REVIEW by Arthur Magnan, Collector. This decrease occurred in import duty and Excise duty collections, while increases occurred in all other branches. The following summary covers the Customs-Excise collections at Montreal in the last fiscal year, with increase or decrease noted:—

Import duty $29,184,538, decrease $7,108,313; sales tax on imports $1,934,408, increase $982,757; Excise tax on imports $1,265,442, increase $1,119,268; Excise tax $15,506,351, increase $4,821,369; Excise duty $33,674,258, decrease $6,419,002; sundry collections $151,940, increase $13,090.

EXPRESS AND POSTAL

Business transacted at both the Customs Express Branch and the Customs Postal Branch, Montreal, during the fiscal year ended March 31, 1932, showed a general recession from totals reached in the previous fiscal year. At the Express Branch collections declined by $848,082, the number of parcels delivered by 56,334, and the number of entries received by 13,405. Totals for the fiscal year just closed were:—collections $2,397,785,, parcels delivered 150,008, entries received 32,672.

April and May were the busiest months in the last fiscal year. In April 16,981 parcels were delivered and in May 16,597. Entries received in April totalled 3,961 and in May 3,728. Collections were heaviest in April and June, in April totalling $274,423, and in June $273,679.

At the Customs Postal Branch collections in the last fiscal year amounted to $940,533, a decrease of $61,306 from the previous year; number of parcels 373,449, decrease 52,378; entries 25,917, decrease 3,604.

The heaviest collections at the Postal Branch in the fiscal year were received in September, amointing to $89,851, and the next heaviest in October, amounting to $86,338. April was the busiest month as regards the number of entries and parcels handled, entries totalling 2,669; parcels 38,319. In May, the second busiest month, entries totalled 2,590, parcels 38,142.

Parcels unclaimed or refused at the Customs Postal Branch, Montreal, in the last fiscal year numbered 8,895.

SHIPPING SEASON OPENS

The port of Montreal opened its 1932 shipping season on April 18, with the arrival of the first group of vessels from overseas, heavily laden with Scotch and Welsh anthracite coal and other cargo. The credit for the official opening of the port goes to the Canadian Pacific freighter *Beaverburn,* which was the first of the fleet of 11 vessels from overseas to dock, though the coasting ship *Silvia* which reached Montreal from Quebec a few days earlier was actually the first commercial vessel of the season to dock at Montreal.

The honour of opening the trans-Atlantic passenger service in and out of Montreal also goes to the Canadian Pacific Steamships this year. The *Montclare* arrived from Liverpool on April 19, and the *Duchess of York,* which was the first ocean liner to enter the St. Lawrence river this year, arrived the same day from New York. The *Ausonia,* of the Cunard line, which was the first ocean liner to leave a European port for the St. Lawrence this year, arrived in Montreal on April 20. The *Lady Rodney,* of the Canadian National Steamships, was the first British West Indies vessel in port, arriving April 19 to inaugurate the season's passenger and freight service from Montreal to Caribbean ports.

Three of the first eleven vessels from overseas to dock at Montreal carried coal. The *Fanad Head* brought Scotch anthracite from Glasgow, and the *Clintonia* and *Sierentz* were laden with Welsh anthracite. The *Cydonia* discharged her cargo of coal at Quebec, and immediately following her arrival at Montreal proceeded to load grain for shipment overseas. Indications are that coal imports at Montreal from Great Britain will be heavy this season.

QUEBEC RETURNS FOR PAST FISCAL YEAR

A DETAILED summary of Customs-Excise business transacted at the port of Quebec in the fiscal year just ended, furnished the Review by A. LaRue, Collector, shows a drop in revenue of $501.756 from the previous year's total; revenue collected in the last fiscal year and in the previous year being $4.387.294 and $4.889,050 respectively. Last year's revenue, with the decrease or increase shown in each case, was made up as follows:—Import duty $1,705.502, decrease $485.015; sales tax on imports $137,279, increase $72,104; Excise tax on imports $81,238, increase $64,971; Excise tax $1,032.203, increase $262.217; Excise duty $1,425.653, decrease $412.445; sundry collections $5,419, decrease $3.588.

Import duty entries received at Quebec in 1931-32 numbered 24,117, Excise tax entries 5,839, Excise duty entries 1,934, making a total of 31.890 entries. In the previous year 39.842 Customs-Excise entries were received.

Postal Branch Increase

A substantial increase, amounting to $23,386, was shown in collections received at the Customs Postal Branch in the last fiscal year when collections totalled $87.712. In the previous year collections totalled $64,325. Entries received in the two fiscal years numbered 2,409 and 2,521 respectively. Duty collected at the Express Branch amounted to $90,394, a decrease of $42,005; entries 2,361, decrease 840.

Manifests received at the port of Quebec in 1931-32 numbered 12,484; manifests issued 5,311. In the previous year the totals were 15,244 and 7,160 respectively. Thirty Customs seizures, involving goods valued at $15,058, were made at this port in the last fiscal year.

Shipping Report

A statement of British and foreign vessels, inwards and outwards coastwise, at the port of Quebec, not including outports or Preventive stations, for the years 1930-31 and 1931-32 shows that 1,763 vessels, of a total tonnage of 1,790,782 tons, reported inwards in the last fiscal year. This shows an increase in vessels numbering 277, but a decrease in tonnage amounting to 22,935 tons. British and foreign coastwise shipping outwards totalled 1,919 vessels, of a total tonnage of 2,747,430 tons, in the last fiscal year, and in the previous year 1,690 vessels of a total tonnage of 3,337,872 tons.

DECREASE IN FISH CATCH

Disturbed world economic conditions, which depressed the prices of fish, operated to curtail Canada's sea fisheries last year, and both catch and landed value were below the 1930 totals. Total landings of sea fish on Canada's two coasts amounted to approximately 888.901,000 pounds with a landed value of $14,560,900 during 1931, according to unrevised statistics. The poundage was about 113,000.000 less and the landed value $9.798.000 less than the previous year. Though the aggregate was down, increased catches of lobsters, herring, mackerel, smelts, swordfish, and some less important varieties were recorded.

Low salmon prices curtailed this important fishery on the Pacific Coast, and the landings of some 135.620.500 pounds showed a decrease of 94,000.000 pounds from the record catch of 1930. Catches of halibut and pilchards were also below those of the previous year. Altogether some 478,341,200 pounds of fish, having a landed value of $6.096.100, were taken in Pacific Coast waters last year.

In Atlantic areas there were decreased landings of cod, haddock, hake, cusk and pollock, but increases were noted in the catch of lobsters, smelts, mackerel, shad, swordfish, tomcods, and clams. Lobster landings totalled about 43,760,300 pounds, or an increase of more than 3,000,000 pounds over the previous year, and smelt landings at 6,839,000 pounds were higher by more than a million pounds. The total catch of sea fish in Atlantic waters amounted to 410,559,900 pounds valued at $8,464,760, and was some 49,000,000 pounds under the 1930 catch.

WINNIPEG'S FISCAL YEAR

Summary of Customs-Excise Business

A COMPARATIVE statement covering the Customs-Excise revenue at the port of Winnipeg during the last two fiscal years, supplied the REVIEW by D. J. Scott, Collector, shows a decrease of $1,593.148 in the fiscal year just ended. Total revenue received in the last fiscal year, together with the decrease or increase compared with the previous year shown in each case, was as follows:—Import duty $7,209,442, decrease $2,133,170; sales tax on imports $493,227, increase $222,005; Excise tax on imports $198,739, increase $128,583; Excise tax $1,426,213, increase $300,683; Excise duty $633,672, decrease $111,935; sundry collections $11,425, increase $685.

Customs-Excise entries received in the last fiscal year totalled 80,034, and in the previous year 103,878.

Collections at the Customs Express Branch in the fiscal year just closed amounted to $369,544. Packages handled totalled 61,433, entries received 7,855. Compared with the previous year these totals showed a decrease of $194,404 in collections, 20,049 in parcels and 3,862 in entries. At the Customs Postal Branch collections in the last fiscal year totalled $178,374, decrease $31,202; parcels handled 149,030, decrease 31,033; entries 9,345.

Following is a statement of business covering bonded baggage shipped by C.P.R. at Winnipeg during the last fiscal year:—collections $2,668; entries 135; baggage manifests received 804, forwarded 55.

At the Union Depot $1,498 was collected in duties, 493 pieces of baggage were handled and 127 entries received.

A substantial increase in aeroplane traffic between Canada and the United States is shown in a summary of business transacted at Stevenson's Airport, Winnipeg, during the last fiscal year, compared with the three previous years, as follows:—aeroplanes inwards and outwards 874, passengers 1,725, pieces of baggage and sacks of mail 5,681; aeroplane inwards and outwards, 1930-31, 462; 1929-30, 219; 1928-29, 21.

HALIFAX SHIPPING INCREASE

First Three Months of Year Were Active

FOR the three months ending March 31, 1932, there were 1,198 vessels entered and cleared at the port of Halifax, N.S., with a net registered tonnage of 2,675,217 and a gross registered tonnage of 4,489,572. This compares with 1,179 vessels in 1931, with a net registered tonnage of 2,404,227 and a gross registered tonnage of 4,018,983.

During March import cargo amounted to 78,323 tons, compared with 100,256 tons a year ago, and the export cargo to 56.262 tons compared with 51,519 tons a year ago. The total for March, was therefore, 134,585 tons, compared with 151,775 tons, a decrease of 17,190 tons.

For the three months ending March, 1932, the imports amounted to 258,865 tons compared with 272,139 tons a year ago, and the exports to 177,631 tons compared with 169,280 tons a year ago. The total cargo of the port for three months ending March, 1932, therefore, amounted to 436,496 tons compared with 441,419 tons in 1931, a decrease of 4,923 tons, or 1 per cent.

Particulars of the ships and cargo passing through the port during the month of February are:—The number of trans-oceanic vessels entered and cleared was 159, and the number of coastwise 210, making a total of 369, with a net registered tonnage of 881,409 and a gross registered tonnage of 1,474,037. This compares with 390 vessels in 1931, with a net registered tonnage of 873,778 and a gross registered tonnage of 1,449,238.

EXPORT LICENCES

Referring to the regulations established by Order in Council dated the 19th October, 1931, pertaining to Export Licences for Gold Coin, Gold Bullion and Fine Gold Bars, as contained in Memorandum No. 464 and Supplement No. 1 thereto, Collectors are advised that the expiry date thereof has been changed by Act of Parliament assented to on the 4th instant, from the first day of March, 1932, as stated in the Order in Council referred to, to the first day of May, 1932.

SALES TAX RATES UP TO PRESENT TIME

THE *Editor* has been asked to give an outline in the Review of the changes in the rates of Consumption or Sales Tax since its inception. The statement furnished by the Excise Division of the Department follows:—

RATES OF SALES TAX FROM 1920 TO DATE

May 19, 1920 to June 16, 1920		1% on sales by manufacturers on sales by wholesalers and on imports.
June 17, 1920 to May 9, 1921	Domestic Sales:	1% on sales by manufacturers to wholesalers, and on sales by wholesalers. 2% on sales by manufacturers to retailers or consumers.
	Imports:	1% on imports by manufacturers and wholesalers. 2% on imports by retailers or consumers. Tax payable by purchaser to manufacturer or wholesaler.
May 10, 1921 to May 23, 1922	Domestic Sales:	1½% on sales by manufacturers to wholesalers and on sales by wholesalers. 3% on sales by manufacturers to retailers and consumers.
	Imports:	2½% on imports by manufacturers and by wholesalers. 4% on imports by retailers and consumers.
	Lumber:	2% on domestic sales and 3% on importations. Tax payable by purchaser to manufacturer or wholesaler.
May 24, 1922 to Dec. 31, 1923	Domestic Sales:	2¼% on sales by manufacturers to wholesalers and on sales by wholesalers. 4½% on sales by manufacturers to retailers and consumers.
	Imports:	3¾% on importations by manufacturers and by wholesalers. 6% on importations by retailers and consumers.
	Lumber:	3% on domestic sales and 4½% on importations.
Jan. 1, 1924 to April 10, 1924		6% on sales by manufacturers or producers and 6% on importations. 3% on a restricted list, both on domestic sales and on importations.
April 11, 1924 to Feb. 17, 1927		5% on sales by manufacturers and on importations. 2½% on a restricted list of commodities, both on domestic sales and on importations.
Feb. 18, 1927 to Feb. 16, 1928		4% on sales by manufacturers and on importations. 2% on a restricted list, both on domestic sales and on importations.
Feb. 17, 1928 to Mar. 1, 1929		3% on sales by manufacturers and on importations 1½% on a restricted list, both on domestic sales and on importations.
Mar. 2, 1929 to May 1, 1930		2% on sales by manufacturers and on importations. 1% on a restricted list, both on domestic sales and on importations.
May 2, 1930 to June 1, 1931		1% on sales by manufacturers and on importations. ½ of 1% on a restricted list, both on domestic sales and on importations.
June 2, 1931 to April 6, 1932		4% on sales by manufacturers and on importations. ½ of 4% on a restricted list, both on domestic sales and on importations.
April 7, 1932		6% on sales by manufacturers and on importations. ½ of 6% on a restricted list, both on domestic sales and on importations.

MARCH SHOWED INCREASE

Customs-Excise Revenue at Port of Ottawa

AGAIN of $29,000 in Customs-Excise revenue in March, 1932, over March, 1931, is shown in a statement furnished the REVIEW by F. M. Journeaux, Collector at the port of Ottawa. March, 1932, collections were $422,080.

Customs-Excise revenue in the last fiscal year was $4,103,290, a decrease of $233,777 or less than 6 per cent, compared with the previous year, when revenue totalled $4,337,067. Revenue derived from import duty and taxes declined by $379,354, and Excise duty by $74,988, while revenue from other branches increased by $219,766. Statistics covering the fiscal year just ended were as follows:—

Import duty and taxes $1,975,560; Excise and Manufacturers taxes $1,785,223; Excise duty $330,291; sundry collections $12,216; entries received 39,387, a decrease of 8,081 entries compared with previous years; dutiable parcels received at the Customs Postal Branch 41,759; duty and taxes $48,241; Long Room collections on postal parcels $15,705; revenue collected at the Customs Express Branch $60,429; Long Room collections on Express packages $132,672.

THE YEAR AT ST. HUBERT

Customs Air Harbour Showed Decrease

BUSINESS transacted at the Customs Air Harbour, St. Hubert, Quebec, in the fiscal year 1931-32, showed a general decrease compared with the previous year, according to a detailed summary covering the international air traffic at this port, furnished the REVIEW by Paul E. Jensen, Customs-Excise Examiner in charge. Aeroplanes entering and leaving in the last fiscal year numbered 1,035, in the previous year 1,482; passengers in the last fiscal year numbered 994, in the previous year 1,765; baggage handled in the last fiscal year numbered 1,186 pieces, in the previous year 1,790 pieces. Other statistics included in the summary covering the year 1931-32 were as follows:—express parcels inwards 615, outwards 6; bags of mail inwards 5,276, outwards 2,036; aeroplanes imported 4; value for duty of aeroplanes and parts imported 24,317; touring permits issued for United States aeroplanes 34.

August was the busiest month of the fiscal year when 101 aeroplanes, carrying a total of 115 passengers and 124 pieces of baggage were reported inwards, and 95 aeroplanes carrying a total of 144 passengers and 166 pieces of baggage were reported outwards. September came second in the volume of business transacted, and July third. The largest number of touring permits for United States planes was issued in September, totalling 11.

EXCISE DUTY COLLECTIONS

An increase in Excise duty collections on potable and non potable spirits and cigars was a feature of Excise statistics for March, 1932. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of March, 1931, and March, 1932:—

March, 1932, spirits potable, $548,485; March, 1931, $543,991. March, 1932, spirits, non potable, $91,698; March, 1931, $87,449. March, 1932, malt, $271,466; March, 1931, $316,186. March, 1932, cigars, $29,092; March, 1931, $28,875. March, 1932, cigarettes, $1,825,870; March, 1931, $2,099,386. March, 1932, manufactured tobacco, $375,647; March, 1931, $383,136. March, 1932, foreign raw leaf tobacco, $381,085; March, 1931, $451,793. March, 1932, beer, $27,613; March, 1931, $29,109. March, 1932, licences, $5,271; March, 1931, $5,146. March, 1932, total, $3,556,230; March, 1931, $3,945,074.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of March, 1931, and March, 1932:—

March, 1932, tobacco, cut, 1,414,941 pounds; March, 1931, 1,372,596 pounds. March, 1932, tobacco, plug, 389,797 pounds; March, 1931, 459,155 pounds. March, 1932, cigarettes, number 304,293,922; March, 1931, 349,799,515. March, 1932, cigars, number 9,657,775; March, 1931, 9,984,215. March, 1932, snuff, 73,361 pounds; March, 1931, 83,811 pounds. March, 1932, foreign raw leaf tobacco, 942,999 pounds; March, 1931, 1,115,135 pounds.

NEWS AND COMMENT

FREDERICTON, N.B. John D. Chase has been promoted to be Assistant Appraiser at this port. Mr. Chase has served in the Customs House at Fredericton during the last twenty years, having been appointed a Preventive Officer in 1911, and advanced through the various grades, such as Warehouse Locker, Postal Branch Clerk, Cashier and Computing Clerk, to his present position. The office of Assistant Appraiser was formerly held by F. P. Colter, Collector, prior to his appointment as Collector in succession to L. C. McNutt, upon the retirement of the latter in 1931.

WINNIPEG, MAN.: The Winnipeg members of the Manitoba Customs and Excise Officers Association held their tenth annual banquet recently. More than 125 were present. H. Sullivan, president, was chairman. Guests of honour were: D. J. Scott, Collector of Customs and Excise; Col. H. Wilson, Chief Inspector of Excise, western division; and J. T. Baillie, Surveyor.

The committee in charge of arrangements were: H. Sullivan, J. Vaughan, T. Boland, H. Hall S. Carmichael, J. L. Stevens, and T. Walters.

HALIFAX, N.S.: The longest voyage believed to have ever been made by a Canadian merchant ship, was completed by the Canadian National Steamships freighter *Canadian Scottish,* when she arrived at Halifax recently from the Antipodes.

Leaving Montreal six months ago for South American ports the *Canadian Scottish* proceeded via Magellan Straits to Australia and New Zealand, where the vessel loaded a return cargo. In all the ship travelled 26,000 miles.

Evidence of increased shipments of Maritime Province lumber to Great Britain is supplied by a report that three steamers will load cargoes of lumber at Parrsboro Roads during the next few weeks for destinations in the United Kingdom. The Norwegian steamer *Marg,* capacity about 530 standards (approximately 1,000,000 feet board measure), after discharging British coal at Saint John, N.B., proceeded to Parrsboro Roads to load lumber. Part of this cargo will be discharged at Irish ports and the balance is to go to England. The steamer *Edenhurst,* capacity 850 standards, is scheduled to arrive May 24 to load deals and scantling, and a third vessel is to load before the arrival of the *Edenhurst.*

EDMONTON, ALTA.: The annual dinner of the members of the Northern Alberta Customs-Excise Officers Association was held here recently, the Collector, J. W. Shera, presiding.

SHERBROOKE, QUE.: Customs-Excise revenue collected at the port of Sherbrooke, Quebec, in the last three fiscal years, as shown in a summary furnished the REVIEW by C. A. French, Collector, was as follows: 1931-32, $789,805; 1930-31, $803,829; 1929-30, $1,450,635.

Receipts in the last fiscal year, with decrease or increase compared with receipts in the previous year, were made up as follows: Import duty $474,061, decrease $157,838; Excise tax $310,988, increase $144,305; Excise duty $3,614, decrease $800; sundry collections $1,143, increase $310.

Import duty entries received in the last fiscal year totalled 9,409, and in the previous year 12,195. Excise tax entries received in the two years totalled 2,714 and 2,697 respectively.

At the Customs Postal Branch, Sherbrooke, collections amounted to $17,520 in the fiscal year just ended, an increase of $221 over the previous year. Entries numbered 1,175. Collections at the Express Branch totalled $30,196 in the last fiscal year and $45,635 in the previous year. Entries totalled 940.

VANCOUVER, B.C.: Grain exports from Vancouver for the present crop year up to the week ending April 2, were in excess of those for the same period last year. Wheat shipments to the United Kingdom and the Continent have been heavy, but those to the markets of the Orient show a considerable decrease.

Total exports from the beginning of the crop year August 1, 1931, according to official reports, amounted to 54,169,714 bushels up to April 2 as compared to 52,834,046 bushels for the corresponding period of the previous year. Elevator stocks in Vancouver totalled 14,453,044 bushels with a further 1,623,500 bushels in cars in rail terminal yards. At the same time, rail lines in the province report 767,900 bushels in cars moving west.

Montreal: The Customs Express Branch, Montreal, received $199,561 in collections during March, 1932. Entries received totalled 2,509, packages delivered 10,911. Collections at the Customs Postal Branch in March amounted to $72,674.

Toronto: Duty collected at the Customs Express Branch, Toronto, in the month of March, 1932, amounted to $224,303. Packages received totalled 16,367, entries 3,525. At the Customs Postal Branch collections amounted to $68,130, packages received 30,887, packages delivered 28,224, entries 2,686.

At the Leaside Customs Air Harbour aeroplanes reported inwards during March numbered 2, outwards 2; passengers inwards nil, outwards 1.

DEPARTMENTAL RULINGS

Rubber soled shoes with fabric uppers, irrespective of type of fastener, not designed to be worn as overshoes, are dutiable under tariff item 611a.

Monthly publication entitled "Meccano Magazine," published by Meccano Limited, Old Swan, Liverpool, England, is entitled to entry under tariff item 184a when imported under the British Preferential Tariff regulations.

Weldon's Ladies' Journal, a periodical published in Great Britain, is entitled to entry under tariff item 184a when imported under the British Preferential Tariff regulations.

Portfolio of Fashions with free tissue paper transfers and dress patterns enclosed therewith, both enclosed with Weldon's Ladies' Journal, are dutiable under tariff item 178.

The following goods have been ruled to be of a class or kind manufactured or produced in Canada:—

Pitted Dates.

Perforated Steel Sheets and Plates, including Perforated Stainless Steel Plates for Blow-Pit Bottoms used in connection with pulp mill digesters.

Special Steels as follows: Tool and High Speed Steels; Magnet; Stainless; Hollow Mining Drill Steel; Hollow Stay Bolt Steel; Special Machinery Steels; Jail Bar and Bank Vault Steel; Ball Race and Bearing Steel; Air Hardening Die Steel; Oil Hardening Non-Shrinking Die Steels; Special Analysis Alloy Steels.

The above steels in ingots; billets up to 10″ square; hammered rounds up to 9″ diameter and hammered flats in equivalent section; rolled rounds up to 3½″ diameter and rolled flats in equivalent section up to 4″ wide; cold drawn rounds up to 2½″ diameter and flats in equivalent section; forged rings and discs; centreless ground rounds up to 1⅞″ diameter; and polished carbon high speed and oil hardening drill rod in a full range of sizes.

Board of Customs Decisions

Electric motor bolted or otherwise attached to the base or to the frame of a hoist, declared dutiable under tariff item 445g.

CHANGES IN PORTS

The following change is made in the list of ports, outports and Preventive stations, effective on the date indicated hereunder:

Norwich, Ont., an outport and warehousing port under the survey of the port of Woodstock, Ontario, closed, effective 1st April, 1932.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) What section of the air regulations makes it compulsory for aircraft entering Canada from abroad to make their first alighting at a Customs air harbour? Will you please quote the section.

(2) What port of entry in Canada had the largest number of foreign automobiles entered for touring purposes for a period of over 24 hours and up to 60 days, during 1931? At what port did the largest number of Canadian automobiles leave for touring purposes in the United States during that year?

(3) When was the consumption or sales tax first imposed, and what changes have taken place in the amount of the tax since its inception?

The answers are:—

(1) Section 96 of Part X of the Air Regulations of 1920 reads as follows:—

> 96. Every aircraft upon entering Canada from abroad shall make its first alighting at a customs airharbour, and every aircraft proceeding abroad from Canada shall take off from a customs airharbour and shall not again alight in Canada without first completing its journey abroad.

(2) The port of Bridgeburg, Ontario, under which the Peace Bridge comes, entered a larger number of foreign tourists' automobiles, for a period of over 24 hours and up to 60 days, during 1931, than any other port in Canada, the total number being 286,035 automobiles. Bridgeburg took first place, also, as regards the largest number of Canadian automobiles leaving Canada for touring purposes, the total number being 95,539 automobiles.

(3) This question has been fully dealt with on another page of this number.

These questions will be dealt with in the next number:—

(1) A resident of Canada intends purchasing an unused automobile 1931 model, in the United States. Would Item 1215, Schedule "C" of the Tariff, which deals with used or second-hand automobiles and motor vehicles of all kinds, manufactured prior to the calendar year in which importation into Canada is sought to be made, apply in this case.

(2) Has a Memorandum been issued to Collectors at any time setting forth the provisions of Part VII of the Criminal Code, referred to in tariff item 1209?

(3) Is there a set charge made by Customs for storage of goods held on unclaimed list? If so, is there a departmental Memorandum setting forth the procedure?

PULP AND PAPER OUTPUT

Pulp and paper output in New Brunswick last year showed a 15 per cent increase over 1930. The pulp and paper mills handled 483,458 cords or 241,000,000 feet of wood in 1931, an increase of 73,900 cords over the previous year. Pulpwood manufactured in the province or exported in a raw state last year amounted to 654,763 cords, equivalent to 327,000,000 feet. This shows an increase of 79,928 cords over 1930. Fire-killed pulpwood is still being salvaged from sections swept by the 1923 fires and sixteen million feet of such pulpwood were cut from Crown Lands during the 1930-31 logging season, in addition to 32,000,000 feet of green pulpwood. Exports of unmanufactured pulpwood from New Brunswick during 1931 amounted to 171,305 cords, an increase over the previous year of 6,025 cords.

CANADA'S ELEVATORS

Canada has 5,872 grain elevators with a a total capacity of 414,660,260 bushels. The largest number for any one province is located in Saskatchewan, totalling 3,237 elevators, capacity 103,855,400 bushels. Alberta has 1,748 elevators, capacity 65,344,200 bushels; Manitoba 739 elevators, capacity 23,751,500 bushels.

* * THE LETTER BAG * *

An Automobile Question

A. B. O'Leary, of the Halifax staff, writes:—

Please give in the Review an answer to the following question:—

A settler enters an automobile along with his settler's effects at a frontier port. Afterwards he desires to sell the automobile in Canada, previous to the required twelve months actual use in Canada. In the past the automobile had to be presented to the nearest Customs port and duty paid thereon, and a certified copy of this entry mailed to the Customs port in Canada where the automobile was entered as settler's effects, to be attached to the settler's effects entry at that port. The question is:—Does Item 1215, Schedule "C," which prohibits the importation of used or second hand automobiles and motor vehicles of all kinds, manufactured prior to the calendar year in which importation in Canada is sought to be made, have any bearing on this settler's effects automobile? Can the officer accept a duty paid entry as heretofore?

Editor's Note: This question was referred to the proper officers of the Department who have suggested this reply:—

Any automobile which is admitted to entry free of duty as settler's effects, if sold or otherwise disposed of within twelve months, may be entered at Customs and duty paid, since subsection "A" of Tariff Item 1215 specifically exempts from prohibition of importation automobiles and motor vehicles imported under Tariff Item 705a.

Regarding Narcotic Drugs

E. P. Smeaton of the Customs staff, Emerson, Manitoba, writes:—

May I offer the suggestion that some higher officer in the service, with a knowledge of narcotics, visit the various ports and instruct examiners regarding the different kinds of drugs and the methods employed by smugglers of same. Not many officers can tell what opium and other narcotics are like in appearance, etc. I recall, while working the trains and examining berths, I found three tins of black stuff. On asking the owner what the tins contained, he replied "black paint, for painting on china. My wife has a hobby for painting china." That reply might satisfy an officer, but in reality the contents of the tins might very well be opium or other narcotics.

A Salary Question

The *Editor* has received the following entertaining letter:—

In your April issue there appears an interesting article under the caption *Where salary comes from.*

The opening paragraph intimates the peculiar interest of the Civil Servants to the subject in hand and by the time you reach the third paragraph you introduce a sentence which peculiarly enough reads as follows:

"Formerly the flounder, a flat fish, was known as the butt."

I have many delightful and charming friends in the Service, who, since the 31st March, 1932, have acquired all the qualifications outlined in the sentence quoted.

Tell us next time where the salary goes to!

A Word of Appreciation

E. J. Struthers, Collector at Rock Island, Quebec, writes:—

I am sending some material for the Review. This publication is certainly of great value to all officers of the Department and each number contains much useful information. May it long continue so to serve.

Editor's Note.—Articles of interest generally to officers of the National Revenue service are solicited. The *Letter Bag* and the *Question Box* departments are also wide open for the discussion and elucidation of troublesome points.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

March-April

ADDITIONS

Nova Scotia

Amherst (Springhill): H. D. Fraser, O.A.S., Sub-Collector of Customs and Excise, Limited Service Outport.

New Brunswick

Woodstock (Grand Falls): L. P. Gillespie, Customs Excise Examiner, Limited Service Outport.

Quebec

Montreal (St. Jacques): Eustache Sincerny, Customs Excise Enforcement Officer.

DEDUCTIONS

Nova Scotia

Halifax: N. P. Leahy, Senior Customs Excise Clerk (deceased).

Quebec

Montreal: J. E. O. Closson, Clerk, Grade 1 (deceased); E. A. Gallet, Customs Excise Examiner (superannuated).

Ontario

Fort Frances (Rainy River): C. A. Gorham, Sub-Collector of Customs and Excise, Grade 1 (resigned).

Hamilton: P. F. Griffin, Customs Excise Examiner (superannuated).

Prescott: E. A. McPherson, Special Exciseman, Grade 3 (superannuated).

Sarnia: J. T. Crookes, Customs Appraiser (resigned).

Toronto: J. V. Horne, Senior Customs Excise Examiner (superannuated); A. H. Smith, Customs Excise Cashier, Grade 8 (deceased); W. K. S. Tinning, Chief Customs Excise Clerk, Grade 8 (superannuated).

British Columbia

Abbottsford: W. L. Blatchford, Collector of Customs and Excise, Grade 1 (superannuated).

Nanaimo: H. L. Good, Collector of Customs and Excise, Grade 2 (Registrar of Shipping) (superannuated); George Johnson, Cashier and Computing Clerk (superannuated); John Shaw, Customs Excise Clerk (superannuated).

Nelson (Waneta): F. W. Jarvis, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

Penticton (Princeton): W. L. Boult, Sub-Collector of Customs and Excise, Grade 1 Outport (superannuated).

Vancouver: R. A. Dodson, Customs Excise Examiner (superannuated).

(Powell River): A. M. Oliver, Sub-Collector of Customs and Excise, Grade 1 (deceased).

Victoria: David Dewar, Chief Customs Excise Clerk, Grade 5 (superannuated).

Preventive Service

Miss L. H. Bennett, Stenographer, Grade 3 (transferred to R.C.M. Police); L. H. Bouskill, Customs Excise Enforcement Officer (services terminated); Albert Downs, Principal Clerk (transferred to R.C.M. Police); Miss C. M. Jones, stenographer, Grade 2 (deceased); D. P. Lynch, A. L. Merriam, Clerks, Grade 3 (transferred to R.C.M. Police); S. J. Plunkett, Principal Clerk (transferred to R.C.M. Police); H. W. Reddington, Stenographer, Grade 2 (transferred to R.C.M. Police); Chas. Stephen, Chief Engineer (transferred to R.C.M. Police).

Administrative

W. D. P. Bales, Clerk, Grade 4 (superannuated); Miss M. Girvan, Stenographer, Grade 2 (transferred to Finance Department); W. J. McCaffrey, Chief Customs Excise Checking Clerk (superannuated); J. C. O'Neill, Clerk, Grade 3 (resigned); Miss M. E. Thomson, Stenographer, Grade 2 (resigned); W. T. Urquhart, Chief Customs Excise Checking Clerk (superannuated).

PROMOTIONS

J. R. E. Brault, M. M. Ryan, from Clerks, Grade 2 to Clerks, Grade 3.

TRANSFERS

Warren Crowe, from Customs Excise Clerk (Relieving), Nelson, B.C., to Sub-Collector of Customs and Excise, Grade 1, Waneta, B.C.

Herbert Matson, from Special Customs Excise Officer, Grade 2, Preventive Service, to Customs Excise Examiner, Vancouver, B.C.

T. J. Nethery, from Sub-Collector of Customs and Excise, Grade 1, Coniston, Ont., to Customs Excise Examiner, Toronto, Ont.

J. R. Martindale, Jas. Ward, G. S. Warwick, from Special Customs Excise Officers, Grade 2, Preventive Service to Customs Excise Examiners, Vancouver, B.C.

DISMISSALS

A. D. Campbell, Customs Excise Enforcement Officer (services dispensed with for misappropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties...........	10,652,757 35	6,422,056 19		
Less Refunds and Drawbacks..................	707,002 27	747,759 02		
Net...............	9,945,755 08	5,674,297 17	4,271,457 91	....
Excise Taxes.............	1,034,759 32	2,859,994 59		
Less Refunds and Drawbacks..................	41,796 99	61,520 15		
Net...............	992,962 33	2,798,474 44	....	1,805,512 11
Excise Duties.............	3,741,890 92	3,109,021 89		
Less Refunds and Drawbacks..................	30,032 59	81,347 85		
Net...............	3,711,858 33	3,027 674,04	684,184 29	....
Sundry Collections.......	65,365 57	70,188 01		
Less Refunds and Drawbacks..................	Nil	13 60		
Net...............	65,365 57	70,174 41	....	4,808 84
Net Totals.........	14,715,941 31	11,570,620 06	4,955,642 20	1,810,320 95
Net Decrease.......	....	....	3,145,321 25	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1931 AND 1932

—	April 1931	April 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections............	7,235,842 78	5,269,235 16	1,966,607 62	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL: 1931 AND 1932.

—	April, 1931		April, 1932	
	Quantity	Value	Quantity	Value
Total Exports (Canadian Produce)		$ 33,935,075		$ 26,975,756
Total Exports (Foreign Produce)		739,036		479,656
Principal Items of Exports—				
Wheat Bush.	4,680,769	2,942,411	7,513,289	4,537,259
Wheat flour Brls.	326,117	1,202,971	255,390	895,190
Fish Cwt.	152,118	1,740,389	105,753	691,197
Furs $		1,053,866		712,881
Meats Cwt.	14,697	249,470	30,367	356,982
Cheese Cwt.	5,048	86,958	3,761	52,381
Planks and boards M ft.	67,866	1,426,388	42,595	824,933
Wood pulp Cwt.	907,065	2,168,682	562,190	1,258,332
Newsprint Cwt.	3,047,200	8,329,722	2,775,716	6,710,062
Automobiles and parts $		580,568		218,708
Copper, partially manufactured Cwt.	39,575	389,810	142,505	842,809
Nickel, unmanufactured Cwt.	68,245	1,511,750	24,282	542,283
Imports entered for Consumption —Free Goods		15,378,939		9,266,314
Imports entered for Consumption —Dutiable goods		35,810,437		20,527,982
Total Imports entered for Consumption		51,189,376		29,794,296

COURTESY ESSENTIAL

WITH the opening of the summer season, automobile tourists will soon be thronging the international bridges, highways and ferries. Once again the Department reminds all officers whose duties bring them into contact with the travelling public that courteous assistance must be rendered to visitors at all times. Proper protection of the revenue can be maintained in a tactful and courteous way. It is the aim of the Department to encourage tourist travel in Canada by residents of other countries, by prompt and efficient service on the part of Customs officers. Remember Courtesy first, last and all the time. This is essential.

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Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
Assistant Commissioner of Customs, C. P. Blair.
Assistant Commissioner of Income Tax, C. F. Elliott.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman),* Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Successful Year For Preventive Service
Increased number of Seizures in 1931-32

Fiscal Year At Saint John And Halifax
Summary of Customs-Excise business there

Sometimes Water And Sometimes Rum
A myterious tap found in Halifax building

Items Of Interest From Excise Division
Text of official circular re embossed cheques

Summary Of Income Tax Collections
Details of revenue received by districts

Traffic Active At Vancouver
Exports high for first quarter-year

Trade And Revenue Tables
Facts and figures to end of May

Editorial, News and Comment,
Letter Bag, Question Box.

Pilfering

RARELY does any complaint reach the Department of loss of goods by pilfering while they are in the custody of Customs, but at the port of Montreal recently an officer was caught stealing an article of small value from a shipment of goods, and steps were at once taken to dismiss him from the Service.

Pilfering is too serious an offence to be condoned, and no officer found guilty of it can be retained in the service. It is a betrayal of trust whether regarded from the point of view of the Department or of the owner. Moreover, it is a cowardly act because if the guilty person be not discovered then all officers who may have handled the stolen goods are suspect, an intolerable position for honest and upright officials. The Department is determined to make hard the path of the pilferer.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1932:—

In Ontario: Algonquin Park, July 1 to September 15; Bala Park, June 1 to September 30; Gunflint, about June 1 to October 31; Huntsville, June 1 to September 30; Ivy Lea, May 10 to October 31; King's Dock, May 10 to September 30; Lac la Croix, about June 1 to September 30; Lake Joseph, June 15 to September 5; Lansdowne, May 10 to October 15; Muskoka Wharf, during season of navigation; Point au Baril, June 1 to September 30; Timagami, June 15 to September 15.

In Alberta: Jasper Park, May 21 to September 30; Lake Louise, June 15 to September 15; Waterton Lakes, June 15 to September 15.

A Mysterious Water Tap

A MYSTERIOUS water tap that spouted water or rum at the will of the operator was unearthed recently by officers of the R.C.M. Police in a building on Upper Water Street, Halifax, N.S. The tap was located over a sink on the second floor, and the rum or water output was controlled by means of two valves secreted beneath the splashboard of the sink and turned on or off with a screw-driver. After plaster and boards had been torn away the rum pipe was found and traced. It led to the top of the building, followed along the roof, then down into a small room, about forty feet distant from the tap, and connected with a 30-gallon tank two-thirds full of rum.

The rum was drained into kegs and, with the tank and fittings, was put under seizure and delivered to the Collector of Customs and Excise. The man in charge of the house was arrested.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff:—

Americana, an illustrated publication published monthly by Americana Inc., 8 West 40th Street, New York, U.S.A.

Kookoo, an illustrated publication published monthly by Burdon Publishing Co. Inc., 1025 Longacre Building, New York, U.S.A.

Bushwa, an illustrated publication published monthly by Bushwa Publishing Corporation, 305 East 46th Street, New York, U.S.A.

Importation Prohibited

THE attention of Collectors is directed to the Ministerial Order of the Department of Agriculture under the authority of the Animal Contagious Diseases Act, printed herewith, effective on and after April 29, 1932:—

> The importation or introduction into Canada of cattle, sheep, goats, other ruminants, swine, and poultry, or of the flesh, hides, horns, hoofs or other parts of such animals, or of hay, straw, forage, fodder, or garden products including vegetables for human consumption, or of manure, millfeed, or other materials for use in the feeding of live stock, or of merchandise packed in hay, straw, or other fodders from the States of California, Oregon, Nevada, and Arizona, in the United States of America, or that have been within the said States within sixty days immediately preceding their offer for introduction into Canada is prohibited forthwith.
>
> This Order shall not apply to shipments of cured meats, lard and tallow, nor to bonded shipments consigned in customs sealed cars for transit through Canadian territory, excepting shipments of cattle, sheep, goats, other ruminants, swine, poultry and manure.

The following supplement to Memorandum 526 was issued to Collectors, dated May 5, 1932:—

> Referring to Memorandum No. 526 you are advised that while the United States of America is now classed as an infected country, the special foot and mouth orders of the Department of Agriculture governing infected countries will not be applied to other States of the Union under present conditions.
>
> Live stock, their parts and products, shipments of merchandise packed in fodders, farm produce, such as fodders, feeding stuffs, vegetables and ground fruits, may be imported from States other than the embargoed States, provided shipments are accompanied by satisfactory evidence they have not been within the embargoed States for a period of sixty days immediately preceding shipment to Canada.
>
> Transit shipments passing through the embargoed States may be imported if shipped in Customs bonded, sealed cars, or accompanied by through bills of lading.

Fishing, Trading and Plunder

AN interesting record appears in an old file in London, England, of the sailing on April 8, 1597, from Gravesend, of the *Hopewell,* 120 tons, and the Chancewell, 70 tons, bound for "the river of Canada, the St. Lawrence." The purpose of this venture, financed by two gentlemen of London, was described as fishing, trading and the plundering of Spanish ships en route.

Busier at St. Hubert

ALTHOUGH fewer aeroplanes reported inwards and outwards at the Customs Air Harbour at St. Hubert, Quebec, in April, 1932, compared with April last year, a substantial increase was shown in the number of passengers and pieces of baggage carried. Statistics covering air traffic at St. Hubert in April last were:—aeroplanes inwards 29, outwards 29; passengers inwards 31, outwards 51; baggage inwards 32 pieces, outwards 82 pieces; bags of mail inwards 422, outwards 188; express inwards 211 pieces, outwards 5 pieces; value for duty of aeroplane parts imported $152.

What is a Monkey?

WITH the tariff changes in Great Britain new problems are being encountered by her Customs officials. For instance the question *What is a Monkey* was solved only by an appeal to Customs headquarters in London. A consignment of monkeys arrived from the Continent at Folkestone, England, and the railway company taking delivery maintained that as monkeys were obviously four-legged animals they would enter under the English tariff duty free. Wrong, declared Customs officials, monkeys have two hands and two feet, and are therefore dutiable as bipeds.

Headquarters ruled that monkeys should be considered as quadrupeds, and so entered free.

Canada's Tobacco Crop

CANADA is now growing sufficient tobacco to meet a large part of the domestic demand in addition to exporting several millions of pounds to the British Isles.

A tobacco crop of 51,300,000 pounds from 55,060 acres was produced in Canada in 1931, the largest in the history of the country. Tobacco production in the Dominion has shown a substantial increase in recent years. In 1921 it was 13,248,962 pounds from 16,621 acres, so that in ten years the increase in output has been over 38,000,000 pounds and the increase in acreage 34,679. The farm value of the 1931 crop is placed at $7,177,540. The Province of Ontario is the principal centre of production, which accounted for 44,770,000 pounds of the total last year, from 47,360 acres. The Province of Quebec produced 6,340,000 pounds from 7,330 acres and British Columbia 190,000 pounds from 370 acres. The most notable features of the season of 1931 were the increases in the production of bright flue-cured and Burley tobacco. Over 24 million pounds of the former and nearly 19 million pounds of the latter were grown last year, as compared with 12,384,000 pounds and 13,287,750 pounds respectively in 1930.

An Old Time Controversy

A LIVELY controversy arose at St. Andrews, New Brunswick, about a hundred years ago, over the right of a United States vessel, which had passed the Customs at the port of St. Stephen, N.B., and paid duty on its cargo of staves, to proceed to another point in New Brunswick, namely Campobello, without reporting at St. Andrews and again paying duty. Six letters, bearing on the controversy, the first dated June 5, 1827, and the last December 5 of the same year, are contained in the collection of old Customs papers sent to the *Editor* by the present Collector at St. Andrews, and from which excerpts have appeared from time to time in the REVIEW. In June, 1827, the United States barque *Helen Gray*, of Calais, Maine, entered the port of St. Stephen, paying duty on her cargo of staves. Instead of unloading, however, the vessel cleared for Campobello, intending there to take on an additional cargo and clear for British Guiana.

When the Customs officers at St. Andrews learned of the *Helen Gray* they demanded her immediate seizure on the ground that she was required to call at St. Andrews again, pay duty and clear a second time for any port. The first letter in the collection bearing on this case was written by Mr. Baxter, Preventive Officer at St. Andrews, to Mr. Bennett, Preventive Officer at Campobello. The letter is headed *On board the Revenue vessel Defiance, Friar's Bay, June 22, 1827*, and reads as follows:—

> In pursuance of my instructions and by virtue of my commission I have found it necessary to detain the barque *Helen Gray*, William Alabu, Master, now lying at anchor in this bay for a breach of the Provisions of 6 Geo. 4th Ch. 114, and I have to request you will be pleased not to grant any clearance for that vessel, she being in my charge until the receipt of orders from my superior officers.

A few days later the Master of the barque wrote to the Preventive Officer at Campobello, explaining the situation, in part as follows:—

> On the 22nd instant the barque *Helen Gray* under my command, at anchor in Friar's Bay, was seized by Mr. Baxter, in company with Mr. Briscoe. On Sunday following the barque was taken to St. Andrews by Mr. Baxter and Mr. Briscoe. On Monday I called on Mr. Baxter to know the cause of seizure. On Tuesday morning the Collector and the Deputy Treasurer had a private conference on the subject with Mr. Baxter and Mr. Briscoe, and in conversation with them afterward they stated two causes of seizure; for having staves on board imported under inland navigation, and not stopping to clear out the barque at Saint Andrews on my way down to Campobello from St. Stephen, where I had cleared out the vessel.
>
> These gentlemen contend that there is no authority for Saint Stephen being a port of entry, although His Excellency, the Lieutenant Governor has been pleased to proclaim it a free port, that goods paying His Majesty's duties by inland navigation must not be exported, and that vessels bound to any other port although cleared at St. Stephen must not pass St. Andrews but must be compelled again to clear at St. Andrews for any port whatsoever. The Customs House demanded payment of H.M. duties upon the staves a second time, the Collector refusing to give an order on the Collector at St. Stephen to refund the previous payment of duties.

The owner of the seized vessel also wrote a letter, and in his letter, together with that of the Master of the barque, the St. Stephen permit releasing the *Helen Gray* and the receipt for duty signed by Mr. Armstrong, Collector at St. Stephen, were forwarded by the Preventive Officer at Campobello to the Surveyor General, His Majesty's Customs, London, England. In his covering letter the officer explains that he had refused to seize the *Helen Gray* at Campobello, and that the seizure had been carried out by the officer from St. Andrews. He concluded by stating:—

> The clearance from Mr. Armstrong, however, I considered ought to be my guide, and not an impeachment of his conduct in office which remained to be properly represented and supported.

A decision was finally rendered by the Customs authorities in London and the barque *Helen Gray* was allowed to complete her loading at Campobello without having to report and clear at St. Andrews, or to pay duty a second time on her cargo of staves. Writing from the *Custom House, London, December 5, 1827*, the Customs authorities gave the following decision:—

> We herewith acquaint you that if the statement of the Master of the barque *Helen Gray* be correct, no ground existed for her detention, there being no prohibition against a vessel proceeding from St. Stephen to Campobello without reporting at St. Andrews on her way thither, and you are to inform Mr. Briscoe that there does not appear to have been any necessity for his quitting his duty at St. Andrews and proceeding to Campobello on this occasion.

Canada Leads in Asbestos

THE world's largest asbestos mines are in Canada. From the vicinity of the little town of Thetford, and from Black Lake, both in the province of Quebec, comes three-quarters of the world's supply of this mineral, and the multiplicity of uses to which it is put is increasing rapidly. It enters into fireproof building materials, such as roofing, rigid shingles, paper and mill board, cements, plasters and paints. It is used in brake linings, pipe insulation and packing, in fireproof curtains and clothing, as decorative wallpaper, in various places in the home and in the factory, in fact everywhere where there is a demand for a fireproof, acid-proof, decay-proof material. For asbestos is truly one of nature's paradoxes. It can be described accurately as both fibrous and crystalline, elastic and brittle, light as eiderdown yet dense as rock and, although extremely delicate, impervious to the fiercest heat, the strongest acid, or the corrosion of time. The hardest asbestos-containing rocks that have crumbled to decay, reveal the delicate, silky fibre, white, yellowish or green in colour, as practically unaffected by time or weather. Most surprising of all, perhaps, is the fact that a single strand of this mineral can be spun to a length of a hundred yards, which still weighs less than one ounce.

The rock is quarried by blasting, and the fragments are carried from the shallower pits by tunnel cars and from the deeper pits by overhead hoists and tracks. At the mill the rock is crushed, and the valuable asbestos fibre is separated from the rock and sand, which is carried off to the waste dumps by belt conveyors or by small tipple cars. The crude asbestos is then *opened* and placed on separating screens which sort the fibres according to length. The longest fibres found in the Quebec mines, which produce what is known as serpentine asbestos, are seldom over two and a half inches. These short fibres are, however, very strong, flexible and elastic.

Only in recent years has asbestos become widely known commercially, but it was in use to some extent amongst the ancients. When the Romans wished to cremate a royal personage they enclosed the body in a shroud of asbestos to prevent the royal ashes from mingling with the ashes of the fire. Asbestos table-cloths, also, were known to the ancients. These were popular because the laundering was simple, consisting merely in throwing the table-cloth into the fire until the soiled spots were burned clean. The Chinese, also, knew of asbestos. In 1676 a merchant arrived in England from China with an asbestos handkerchief which the Chinese said was made of Salamander wool.

Canada's asbestos exports in the fiscal year ended March 31, 1932, were valued at $4,733,537. Of this amount exports to the United States totalled $2,854,830, and to the United Kingdom $210,984. Belgium, Germany, Japan and France, also, buy large quantities of Canadian asbestos. This mineral is found also in commercial quantities in Rhodesia, Russia, South Africa, Cyprus and the United States.

CHANGES IN PORTS

Collectors are advised of the following changes in the list of ports, outports and Preventive stations, effective on the dates indicated hereunder:—

Duncan's Station, an outport and warehousing port under the survey of the port of Nanaimo, B.C., closed effective 1st May, 1932.

St. Pamphile, Que., a Preventive Station under the survey of the port of Quebec, closed, effective April 30, 1932.

AT TORONTO

Duty collected at the Customs Express Branch, Toronto, during the month of April, 1932, amounted to $302,850. Entries received totalled 3,034, packages 19,036. At the Customs Postal Branch collections amounted to $70,399; entries numbered 2,466, packages received 28,721, packages delivered 25,890.

At the Leaside Customs Air Harbour 6 aeroplanes reported inwards and 6 outwards. Passengers reported inwards numbered 10, outwards 6.

* * HERE AND THERE * *

Purple, blue, lavender, drab and grey dyes are procured from the rich, deep red heart of the logwood or Campeachy tree which grows in Northern Yucatan, Central America and the West Indies. The tree grows from twenty to fifty feet in height and has long, gnarled branches and a fantastic form. It gives no hint of the beautiful and precious dyes contained within. Before shipment, however, the bark and sapwood are stripped off. It is imported into Canada ground or in extract. In the fiscal year 1930-31 imports of logwood and fustic extract amounted to 581,388 pounds valued at $46,772; an increase of seventy-seven thousand pounds compared with the previous year.

The story of the logwood trade is bound up with buccaneers and strange adventure. Following the discovery of the dyeing properties of the logwood or Campeachy tree in Yucatan by the Portuguese, in the sixteenth century, a widespread demand arose in Europe. The only sources of supply were controlled by Spain, and so various expedients were resorted to, especially by the English, to obtain supplies of the precious wood. No Spanish ship returning from the new world with a cargo of logwood was safe. It was pounced upon by the first foreign ship that sighted it and felt formidable enough to handle the job. After the West Indies were captured by Admiral Penn, who was sent out by Cromwell, Port Royal became a convenient headquarters for any piratical expedition which chose to hover near the ports of Campeachy and Coatzacoalcos watching for logwood-laden Spanish ships. This wholesale piracy was not checked until 1667 when Charles II made his treaty with Spain.

Although it was now illegal to *appropriate* logwood at sea it might still be filched from the huge stocks growing on land. With sword in one hand and axe in the other numbers of adventurers established themselves in the tropical forests. The logwood was stacked along the coast and was traded to visiting ships in return for supplies of food, clothing, etc. These friendly transactions were, however, frequently interrupted by the Spanish soldiers. Pitched battles would ensue, and oftentimes an adventurer's career ended in the silver mines of Potosi.

Nova Scotia, which is attracting tourists in increasing numbers, has a long and romantic history. The province was discovered by John Cabot in 1497 and the first settlement dates from 1518. At Port Royal, now Annapolis Royal, 127 miles from Halifax, the first cultivation of the soil in Canada was undertaken in 1605 and in that year at that spot was grown the first wheat raised in North America. There, too, in 1605 the first water wheel to turn a millstone for the grinding of wheat on the North American Continent was operated. En route from Halifax to Annapolis Royal is the Land of Evangeline so romantically dealt with by the American poet, Longfellow. At Grand Pré, 57 miles from Halifax, are the church of Evangeline and Evangeline's Well. Grand Pré is only one of several places of interest in the Annapolis Valley, one of the most beautiful and productive sections of country in North America.

Partly due to physical characteristics, partly for historical reasons, and partly for convenience, the international boundary between Canada and the United States is divided into eight sections. These sections are: (1) The Atlantic Ocean to the sources of the St. Croix River; (2) the source of the St. Croix River to the St. Lawrence River; (3) the St. Lawrence River and Great Lakes; (4) Lake Superior to Lake of the Woods; (5) the 49th parallel from Lake of the Woods to the Gulf of Georgia; (6) the Gulf of Georgia and Straits of Haro and Juan de Fuca to the Pacific Ocean; (7) Dixon Entrance to Mount St. Elias; (8) 141st Meridian from Mount St. Elias to the Arctic Ocean.

PREVENTIVE SERVICE HAD SUCCESSFUL FISCAL YEAR

Returns for 1931-32 Show Increase of Seizures

AT the close of a busy fiscal year the Customs-Excise Preventive Service reports 4,641 seizures, made up of Customs 2,479, Excise 2,162. This total shows an increase of 120 seizures over the previous year and 564 seizures over 1929-30. Seizure proceeds received in the past fiscal year also were heavy, amounting to $508,023; Customs $389,828, Excise $118,195. In the previous year seizure proceeds totalled $534,309; Customs $420,835, Excise $113,474. A general valuation of all articles seized in the 12 months period, including allowance made for undervaluations, gives a grand total of over one and a half million dollars. Of this amount the estimated value of spirits, alcohol and wine seizures made up $656,000; automobile seizures $152,000; vessel seizures $88,000; tobacco seizures $13,000. A comparison of seizures for the last two fiscal years shows an increase in the quantity of narcotic drugs and tobacco and in the number of complete stills, vessels, automobiles and aeroplanes seized in the past fiscal year, but a decrease in seizures of spirits, alcohol, beer, cigars and cigarettes. Following is a detailed summary of seizures covering the fiscal year just ended:—27,576 gallons of spirits, 13,141 gallons of alcohol, 6,027 gallons of beer, 656 ounces of narcotic drugs, 646,916 cigarettes, 1,643 cigars, 12,767 pounds of tobacco, 512 complete stills, 77 vessels, 441 automobiles, 5 aeroplanes.

Quebec in Lead

A record of seizures by provinces shows that Quebec led the other provinces in number of seizures in the last fiscal year, totalling 1,210, Customs 527, Excise 683, exceeding its previous year's record when 967 seizures were taken. Ontario showed the second largest number of seizures, totalling last year 899, Customs 567, Excise 332, a decrease from the previous year when 1,345 seizures were taken. Seizures in the remaining provinces in the fiscal year just ended were:—

Prince Edward Island, Customs 127, Excise 23; Nova Scotia, Customs 407, Excise 115; New Brunswick, Customs 149, Excise 15; Headquarters (Ottawa), Customs 157, Excise 93; Manitoba, Customs 112, Excise 156; Saskatchewan, Customs 91, Excise 440; Alberta, Customs 36, Excise 103; British Columbia, Customs 189, Excise 53.

A summary of seizure proceeds for the past fiscal year gives the following:—Court fines $13,035, deposits $108,495, boat and automobile penalties $660, voluntary penalties $580, costs and expenses $400, sale of goods $8,744.

March Figures

For the month of March, 1932, seizures numbered 266, Customs 117, Excise 149. This shows an increase of 97 seizures over the previous year, but a decrease of 53 compared with 1929-30. The past year's seizures included 1,685 gallons of spirits, 333 gallons of beer, 1,400 cigarettes, 200 cigars, 172 pounds of tobacco, 48 complete stills, 1 vessel, 23 automobiles.

Seizure proceeds for the month amounted to $131,913; made up of Customs $118,661, Excise $13,252.

MONTREAL COLLECTIONS

Collections received at the Customs Express Branch, Montreal, during the month of April, 1932, amounted to $159,214. Entries received totalled 2,242 and packages delivered 9,982. At the Customs Postal Branch collections totalled $79,257.

Compared with April, 1931, the revenue received at the Express Branch showed a decrease of $116,209 and the revenue received at the Postal Branch a decrease of $6,245.

ONTARIO GOLD PRODUCTION

Gold production in Ontario continues to increase. For the first three months of 1932 the total output from the mines of the province had a value of $11,167,541, an increase of $1,230,716 compared with the corresponding three months in 1931.

BUSY YEAR AT PORT OF SAINT JOHN

THE busy Customs-Excise port of Saint John, New Brunswick, closed the last fiscal year with revenue receipts slightly below those of the previous year, a decrease amounting to $35,067 or less than 2 per cent, according to a statement submitted to the Review by J. H. Hamilton, Collector. Total collections in the last fiscal year were $1,916,988 and in the previous year $1,952,055. Revenue derived from Excise tax increased by $206,055, while import duty collections decreased by $236,792, Excise duty by $2,131 and sundry collections by $2,199. Revenue collected in the fiscal year just ended is shown as follows: Import duty $1,401,719, Excise tax $466,227, Excise duty $44,897, sundry collections $4,145.

Receipts at the Customs Express Branch at Saint John declined by $13,735, collections in the last fiscal year totalling $44,768, and in the previous year $58,503. Packages received in the last fiscal year numbered 15,738, decrease 4,617; entries received 885, decrease 204. At the Customs Postal Branch collections last year totalled $26,225, decrease $1,806; entries 1,311, an increase of 111.

Following is a statement covering shipping returns at the port of Saint John, including outports of St. Martins and Beaver Harbour, for the year ended March 31, 1932, with totals for the previous fiscal year in brackets:—Vessels entered from sea 672, registered tonnage 1,214,765 tons (719 vessels, registered tonnage 1,327,680 tons); vessels cleared for sea 577, registered tonnage 937,083 tons (586 vessels, registered tonnage 1,047,949 tons); vessels entered coastwise 1,525, registered tonnage 846,009 tons (1,640 vessels, registered tonnage 670,736 tons); vessels cleared coastwise 1,639, registered tonnage 1,146,982 tons (1,770 vessels, registered tonnage 937,018 tons).

The Harbour of Saint John showing the Customs House and the sugar refinery in the distance.

RECONSTRUCTION AFTER FIRE

Following the disastrous fire at the port of Saint John in June, 1931, reconstruction work commenced immediately. Modern methods have replaced old ones. New all steel sheds and conveyors have replaced those destroyed by fire. Saint John now is in a position to handle business more efficiently than ever before.

There is accommodation for vessels up to 30 feet draught, safe anchorage, direct rail connections with Canadian Pacific and Canadian National Railways, extensive grain shipping facilities, frost proof warehouses, and coal and fuel oil bunkering facilities.

Within the harbour limits there is a first class dry dock 1,150 feet in length, capable of admitting boats drawing 40 feet of water, and fully equipped for all repairs.

* * DEPARTMENTAL RULINGS * *

Sportsmen's fishing lines of braided silk, braided linen, braided cotton and twisted cotton. Tariff Item 440j.

"Powers" numerical printing tabulator, designed for printing information from cards and adding and printing totals of the same. Tariff Item 414c.

"Powers" automatic key punch and "Powers" plain sorter. Tariff Item 427.

Fish aquariums, being small rectangular tanks with sides and ends and sometimes the bottoms of sheet glass, with open top, secured in a frame work of metal or wood, designed for housing goldfish and other fancy fish. According to material and finish.

"La Motte" Pigford Icterus index comparator, designed and adapted for use by physicians for the estimation of bile pigments in the blood. Tariff Item 476.

Tableware of semi-porcelain may be entered under Tariff Item 287, until otherwise determined.

Postage stamp catalogues. Tariff Item 178.

Officers concerned are instructed to carefully check all importations of periodical publications covered by Tariff Items 184b and 184d, received by mail or otherwise, to insure that they are not entered free of duty because of the fact that they may have been subscribed for on or before the 2nd June, 1931.

EXCISE DUTY COLLECTIONS

An increase of Excise duty collections on manufactured tobacco, and decreases in collections on cigars and cigarettes were features of Excise statistics in April, 1932. The comparative statements are:—

Comparative statement of Excise duty collections during the months of April, 1931, and April, 1932:—

April. 1932, spirits potable, $430,109; April, 1931, $570.314. April 1932, spirits, non potable, $87,115; April, 1931, $116.727. April, 1932, malt, $320,921; April, 1931. $354,794. April, 1932, cigars, $30,610; April, 1931, $32,447. April, 1932, cigarettes, $1,616,165; April, 1931, $2,293,824. April, 1932, manufactured tobacco, $428,966; April, 1931, $351,808. April, 1932, foreign raw leaf tobacco, $449,614; April, 1931, $519,-342. April, 1932, beer, $39,203; April, 1931, $34,150. April, 1932, licences, $36,373; April, 1931, $34,873. April, 1932, total, $3,439,079; April, 1931, $4,308,281.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of April, 1931, and April, 1932:—

April, 1932, tobacco, cut, 1,659,842 pounds; April, 1931, 1,250,655 pounds. April, 1932, tobacco, plug, 425,577 pounds; April, 1931, 439,364 pounds. April, 1932, cigarettes, number 269,358,800; April, 1931, 382,-303,630. April, 1932, cigars, number 10,208,636; April, 1931, 11,116.740. April, 1932, snuff, 59,525 pounds; April, 1931, 68,800 pounds. April, 1932, foreign raw leaf tobacco, 1,120,066 pounds; April, 1931, 1,284,690 pounds.

CUSTOMS-EXCISE BUSINESS AT PORT OF HALIFAX

REVENUE received at the Customs-Excise port of Halifax at the close of a busy fiscal year showed decreases in Customs and Excise duty collections and in sundry collections, amounting to $796,440, and an increase in Excise tax revenue amounting to $313,197, W. C. Acker, Collector, informs the REVIEW. Total revenue received in the fiscal year ended March 31, 1932, amounted to $2,835,465, and in the previous year $3,318,708. A summarized account of revenue received in 1931-32, compared with the previous year, gives the following:—Import duty $2,010,810, decrease $666,635; Excise tax $618,629, increase $313,197; Excise duty $199,420, decrease $12,984; sundry collections $6,606, decrease $116,821.

Trans-Atlantic shipping lying at the Halifax wharves.

Revenue received at the Customs Postal Branch in the last fiscal year increased by $1,913 over the previous year, collections for the two years being $37,892 and $35,979 respectively. Packages and entries received also showed increases, 19,836 packages and 1,584 entries being received in the last fiscal year. At the Customs Express Branch collections totalled $62,892 in the last fiscal year and $74,726 in the previous year. Packages and entries received in the two fiscal years respectively were: 7,097 packages, 9,762 packages; 1,774 entries, 2,017 entries.

Summing up shipping returns for the last fiscal year Mr. Acker states that the Customs staff experienced a busy winter season, due partly to the resumption of regular services to Halifax by the Canadian Pacific Steamships, Ltd., after a lapse of twenty years. Canadian Pacific passenger liners made twenty-five visits during the 1931-32 season, beginning the first week in December and concluding in April.

Statistics covering the passenger liner service at the port of Halifax in the last two fiscal years give the following:—1931-32, steamships 298, passengers 11,883, baggage examined 23,105 pieces, bonded baggage 1,108 pieces, collections $6.226; 1930-31, steamships 407, passengers 29.578, baggage examined 57,517 pieces, bonded baggage 1,412 pieces, collections $4,613.

The total number of vessels cleared in the last fiscal year was:—foreign 1,460, registered tonnage 4.021,747 tons; coastwise 1,868, registered tonnage 745.213 tons. Receipts included:—pilotage $93,488, steamship inspection fees $9.953, sick mariners' dues $39,894, signal station dues $1,049, fumigation of vessels $3.531, marine register $32.

UPWARD TREND AT WINDSOR

Customs-Excise Revenue Shows Increase

An upward trend in Customs-Excise business at the port of Windsor, Ontario, is indicated in figures covering receipts for the month of March, 1932, the latest month for which figures are available, when an increase of over $400,000 over the preceding month of February was recorded. March was the first month since May, 1931, in which revenue collected at this port exceeded $1,000,000. Receipts for the fiscal year just ended, however, showed a decrease of $3,778,031 compared with the previous fiscal year. Following is a summary furnished the Review by A. H. Dalziel, Collector, covering the Customs-Excise revenue received in the last fiscal year, showing the amount of decrease in each case:—Import duties $5,610,154, decrease $3.241,843; Excise taxes $1,945,942, decrease $41.491; Excise duties $1,247,846, decrease $464.380; sundries $35,802, decrease $30,317.

At the Customs Express Branch collections totalled $44,828 in the last fiscal year, a decrease of $44,256 from the previous year's total, and the number of parcels received was 12,378. Collections at the Customs Postal Branch last year amounted to $17,362, a decrease of $3,727, and the number of parcels received was 7,022.

By the end of the fiscal year 372 licences had been issued, comprising 337 sales tax licences, 23 manufacturers licences (Excise), 12 wholesalers. During the year 91 new sales tax licences were issued to new firms.

In January last the Customs-Excise staff transferred their offices from the old Post Office Building to temporary quarters on the third floor of The Guaranty Trust Building. The former building has been demolished to make room for the new Customs House.

REVENUE AT CALGARY

Revenue received at the Customs-Excise port of Calgary, Alberta, in the fiscal year ended March 31, 1932, amounted to $2,044,310. This shows a decrease of $819,875 compared with the previous year when revenue totalled $2,864,185. A summary of receipts for the past fiscal year compared with the previous year, furnished the Review by T. F. English, Collector, gives the following:—Import duty $1,376,822, decrease $741,665; Excise duty $235,320, decrease $49,568; Excise tax $432,168, decrease $28,642.

Collections received at the Customs Postal Branch in the past fiscal year totalled $55,065 and in the previous year $68,638. At the Customs Express Branch collections amounted to $45,802 and $66,562 in the two years respectively.

REVENUE AT EDMONTON

Edmonton, Alberta, collected $1,591,514 in Customs-Excise revenue during the fiscal year ended March 31, 1932. This shows a decrease of $320,618 from the previous year's total, which was $1,912,132. The drop in revenue was due to decreases in receipts from import and Excise duties, all other sources of revenue showing increases, as the following summary of revenue receipts for the last fiscal year, compared with the previous year, shows:—Import duty $962,614, decrease

$383,640; sales tax on imports $91,875, increase $42,575; Excise tax on imports $29,851, increase $23,852; Excise tax $324.793, increase $12,446; Excise duty $180,669, decrease $15,906; sundry collections $1,712, increase $55.

Import duty entries received in the last fiscal year numbered 14,718, Excise tax entries 3,322, Excise duty entries 562, making a total of 18,602 entries. In the previous year 23,964 Customs-Excise entries were received. Railway manifests received in the last fiscal year totalled 7,283; in the previous year 10.299.

Revenue collected at the Customs Postal Branch at Edmonton in the fiscal year just ended amounted to $48,478, and in the previous year $55,846. Parcels received numbered 45,579 and 53,685 for the two years respectively. At the Customs Express Branch collections totalled $36,761 in the last fiscal year and $66,664 in the previous year, while parcels received numbered 6,161 and 11,957 for the two years respectively.

The foregoing statistics covering the port of Edmonton were furnished the Review by J. M. Shera, Collector.

AT HAMILTON

Customs-Excise business transacted at the thriving port of Hamilton, Ontario, in the last fiscal year showed a substantial increase compared with business in the previous year, not only in revenue received but also in the volume of water-borne tonnage which has greatly increased within the past two years. R. Colvin, Collector, furnished the Review with the following summary covering the revenue received in the past fiscal year, and the amount of water-borne freight handled in the navigation season of 1931, showing increase or decrease compared with similar periods in the previous year:—Customs duty $4,049,652, decrease $627,800; Excise duty $5,070,094, increase $354,747; Excise taxes $2.144,669, increase $871,072; sundry collections $4,473, decrease $778; total receipts $11.268,887, net increase $597,241; freight handled 1,589,094 tons, increase 336,951 tons.

Revenue collected at the Customs Express Branch at Hamilton in the past fiscal year amounted to $280,850, and the packages received totalled 29,764. Revenue at the Customs Postal Branch totalled $103,027, dutiable parcels handled 38,935.

Mr. Colvin states that all British mails for the district extending through the Niagara peninsula, from Niagara Falls on the east to Woodstock on the west, are sorted at the Postal Branch, dutiable parcels being separated from non-dutiable. The dutiable parcels are then forwarded to the various ports for the collection of duty.

REGINA COLLECTIONS

With the exception of Excise tax and sundry collections, all Customs-Excise revenue received at the port of Regina in the fiscal year just ended showed decreases, according to a comparative statement covering receipts for the last two fiscal years, supplied the Review by J. H. Spooner, Collector. Total receipts for the fiscal year ended March 31, 1932, amounted to $1,217,826, a decrease of $1.149,932 compared with the previous year when revenue totalled $2,367,758. Other totals covering revenue collected in the last fiscal year, showing decrease or increase compared with the previous year, were:—Import duty $799,964, decrease $1,048,054; sales tax on imports $67,419, decrease $4,464; Excise tax on imports $28,696, increase $23,664; Excise tax $155,612, decrease $17,008; Excise duty $163,676, decrease $104,494; sundry collections $2,458, decrease $424.

Collections at the Customs Postal Branch, Regina, in the last fiscal year amounted to $29,833, and in the previous year $35,290. At the Customs Express Branch collections totalled $34,948 in the last fiscal year, and $70,282 in the previous year.

BRITAIN LARGEST IMPORTER

Great Britain was the largest importer of grain from Montreal in 1931, purchases totalling 21,387,406 bushels. Other heavy importers were:—Holland, 13,831,619 bushels; Belgium, 12,087,269 bushels; Germany, 9,652,643 bushels; France, 6,220,052 bushels; Italy, 4,604,001 bushels.

TRAFFIC IS ACTIVE

Vancouver Exports High for First Quarter of Year

TRAFFIC through the port of Vancouver for the first quarter of the present year has been maintained at a high level, and exports of practically all of the principal commodities are substantially higher than those for the same period of last year. The total foreign commerce of all British Columbia ports registered an increase over the comparative period of 1931.

Comparative figures for the port of Vancouver show 1,227,195 tons of foreign cargo handled in the first quarter of 1932, compared with 1,182,977 tons for the like period of 1931, an increase of 4 per cent. For grain the figures are 25,800,000 bushels as against 22,567,000 bushels, or an increase of 14 per cent. Lumber exports totalled 59,410,000 as against 56,257,000 feet, or an increase of 6 per cent. Flour handled aggregated 305,822 barrels as compared to 256,010 barrels, an increase of 20 per cent, and canned salmon 231,712 cases as against 171,497 cases, or a 35 per cent increase. Lead and spelter exports were down, amounting to 42,809 tons for the first quarter of 1932, compared with 51,050 for the like period of 1931, or a decrease of 16 per cent.

For all British Columbia ports, total exports of lumber for the quarter amounted to 170,084,000 feet, or an increase of 20 per cent over the 141,677,000 feet exported in the first quarter of 1931. Total foreign trade registered an advance in the same period of 5 per cent. The comparative figures as reported are: foreign inward 358,044 tons for 1932, as against 368,298 tons for the 1931 quarter; and foreign outward 1,183,898 tons as against 1,093,850 tons in the first quarter of the preceding year.

AT NIAGARA FALLS

Traffic over the three international bridges at the port of Niagara Falls during April, 1932, decreased substantially compared with totals for April of last year. The decrease in the number of automobiles reported inwards and outwards was 24,465, other vehicles 1,139, passengers 90,106. Totals covering the traffic in April last were:—automobiles inwards and outwards 106,574; made up of Canadian automobiles inwards 17,798, outwards 18,399; United States automobiles inwards 35,529, outwards 34,848; other vehicles 8,525, inwards 4,288, outwards 4,238; passengers 489,023, inwards 245,250, outwards 243,773.

Sixty-day touring permits issued for United States automobiles numbered 4,419, a decrease of 2,237 compared with April, 1931. Twenty-four hour permits totalled 31,297, decrease 19,331. Permits issued for Canadian cars outwards numbered 2,755.

RECORD FOR CANALS

Many Through Cargoes During Past Season

THE St. Lawrence canals set a record in 1931 for the number of through cargoes. Seventy-four cargoes moved without transshipment over the Great Lakes-St. Lawrence system to and from outside points during the navigation season.

The inbound movement consisted of ten cargoes from Europe and twenty-six from Atlantic points. European traffic included wood pulp from Sweden; coal, china clay and merchandise from the British Isles and pebbles from Copenhagen. Traffic from the Atlantic ports was made up of sugar from Halifax and Saint John for Fort William and Port Arthur; nails from Sydney; gypsum from Cheticamp, Nova Scotia, and paper from Bathurst, New Brunswick.

The thirty-eight outbound cargoes included eight of flour to Aberdeen and Glasgow, Scotland, from Fort William and Port Colborne; five cargoes of flour and mill products to Saint John's, Newfoundland; one copper cargo to France and twenty-four cargoes of flour to Maritime Province ports.

The total freight tonnage of 16,196,715 passed through the several canals in Canada last year, of which 6,036,980 tons were handled by the St. Lawrence canals.

ITEMS OF INTEREST FROM EXCISE DIVISION

Embossed Cheques

Collectors of National Revenue have been informed by official circular signed by G. W. Taylor, Commissioner of Excise, as follows:—

The Department will accept requisitions for the embossing of blank cheques or money orders, with either the three-cent or six-cent Excise Tax Stamp, free of charge, as respects the cost of embossing, and cost of transportation to and from Ottawa, subject to compliance with the following regulations, viz:—

Requisition shall be addressed to the Commissioner of Excise, Ottawa, stating the number of cheques or money orders desired to be embossed, with the name and address of the individual, or company, for whom intended, and the name and address of the applicant.

The requisition must be accompanied by an accepted cheque drawn on a chartered Canadian bank or an express or postal money order in favour of the Commissioner of Excise for the full amount of the Excise Tax on the number of blank cheques covered thereby.

The blank cheques (or money orders) are to be forwarded to the Canadian Bank Note Company, Ltd., Ottawa, the outer covering of the parcel being also marked to indicate the name and address of the shipper. Packages, the gross weight of which exceed 90 pounds, if shipped from Montreal, 60 pounds if shipped from Toronto, or 40 pounds if shipped from Winnipeg, are to be forwarded by *freight*. Under these weights shipment should be made by express. From each of the three places mentioned the parcels are to be forwarded by Canadian Government Railways or Canadian National Express (as the case may be), charges collect.

Shipments made from points other than the foregoing are to be forwarded by the same lines where practicable. From points other than the foregoing, the method of transportation shall be determined by cost. If the lower rate is provided by freight, shipment should be made accordingly, and vice versa. Where practicable, shipment must in every such case be made by the Canadian Government Railways or Canadian National Express, charges collect.

When more than one kind of cheque is included in a shipment, each class should be clearly defined, the top sheet of each lot indicating the position where it is desired the stamp should be placed, as well as the gauges to which the sheet was fed. The impression will be made as near to the point indicated as the circumstances will permit.

The paper is to be of such quality, thickness and colour as to be suitable for receiving the impression of the die, a red coloured ink being used for this purpose.

The paper should be flat and uncreased, and not be gummed, folded, perforated, rouletted or numbered before it is sent to be stamped.

Each cheque or form for which a separate stamp is required must not be less than five inches in length, nor less than one and a half inches in depth.

All forms, cheques or money orders must be presented for stamping in sheets of at least four on.

Where blank cheques do not meet the requirements of sections 6 and 8, the charge for embossing same in lots under 15,000 will be 70 cents per thousand cheques, and in lots of 15,000 or over, 20 cents per thousand cheques. Remittance—payable at par in Ottawa to be made in favour of the Canadian Bank Note Company, Ltd., and forwarded to this Department.

Bound forms will not be accepted.

In designing cheques, etc., a space of one and a quarter inches in depth and one inch in width should be provided for the embossing of the stamp.

Requisitions for the embossing of less than one thousand forms with either stamp will not be accepted.

In shipping blank forms a sufficient quantity should be provided to *allow for spoilage* in embossing, and all cheques, etc., should be carefully counted before being shipped.

Spoiled forms will not be returned.

Blank forms left over when the requisition has been filled will be returned upon request.

The Department will not accept any responsibility for injury to material in the process of stamping, nor for loss of stamps, or material, which may arise during transmission to and from Ottawa.

Refund of the Excise Tax less cost of embossing may be paid on spoiled, cancelled, or other unused cheques, etc., embossed with such Excise Tax Stamps, which have not been issued, provided that the aggregate value is not less than five dollars; that the unused cheques (not portions thereof) are forwarded, transportation charges prepaid, to the Commissioner of Excise, Ottawa, and that an application is mailed, under separate cover, stating the precise value of cheques or money orders, upon which refund is claimed, in addition to the reason for their return.

Careful observance of these regulations will avoid unnecessary correspondence and ensure efficient service.

FINAL FIGURES FOR PAST FISCAL YEAR

Final comparative statement of Customs-Excise revenue received during the fiscal years 1930-31 and 1931-32

—	1930-31	1931-32	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	149,250,771 60	113,997,850 99		
Less Refunds and Drawbacks	18,042,011 29	9,865,185 54		
Net	131,208,760 31	104,132,665 45	27,076,094 86	....
EXCISE TAXES	38,664,054 12	60,264,258 02		
Less Refunds and Drawbacks	637,244 92	657,912 54		
Net	38,026,809 20	59,606,345 48	....	21,579,536 28
EXCISE DUTIES	58,613,457 71	49,322,471 37		
Less Refunds and Drawbacks	868,212 47	667,609 27		
Net	57,745,245 24	48,654,862 10	9,090,383 14	....
SUNDRY COLLECTIONS	1,222,714 61	1,025,520 59		
Less Refunds and Drawbacks	3,470 44	756 62		
Net	1,219,244 17	1,024,763 97	194,480 20	....
Net Totals	228,200,058 92	213,418,637 00	36,360,958 20	21,579,536 28
Net Decrease	....	....	14,781,421 92	....

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the two months of the fiscal year May, 1931 and May, 1932. (Decrease marked*.)

Districts	1931-32	1932-33	Decrease or Increase	Districts	1931-32	1932-33	Decrease or Increase
	$ cts	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	25,784 53	43,688 51	17,903 98	Ft. William	130,064 46	121,550 61	* 8,513 85
Halifax	612,106 79	674,023 21	61,916 42	Winnipeg	1,479,578 57	1,301,843 07	* 177,735 50
St. John	364,713 25	421,863 23	57,149 98	Regina	96,554 79	123,700 80	27,146 01
Quebec	686,318 82	719,955 42	33,636 60	Saskatoon	109,803 31	93,490 49	* 40,484 66
Montreal	14,654,954 35	14,020,546 64	* 634,407 71	Prince Albert	24,171 84	....	....
Ottawa	2,041,011 90	2,272,393 08	231,381 18	Calgary	941,839 65	675,047 14	* 266,792 51
Kingston	108,041 59	104,247 91	* 3,793 68	Edmonton	278,482 63	220,566 30	* 57,916 33
Belleville	155,350 52	287,952 85	132,602 33	Vancouver	2,776,289 04	2,163,229 30	* 613,059 74
Toronto	12,262,664 76	12,069,968 76	* 192,696 00	Yukon	2,964 79	465 04	* 2,499 75
Hamilton	3,445,811 43	3,356,368 86	* 89,442 57				
London	3,808,317 29	3,695,238 09	* 113,079 20	Total	44,004,824 31	42,366,139 31	* 1,638,685 00

NEWS AND COMMENT

QUEBEC: The Income Tax Division acknowledges receipt of $5 paid to the Inspector of Income Tax at Quebec, "Conscience Money." This has been placed to the credit of the Receiver General of Canada.

SAINT JOHN, N.B.: The new 10,000-ton steamship, *Saint John*, of the Eastern Steamship Lines, Inc., arrived at Saint John from Boston on her maiden voyage on May 3, carrying a full passenger list. The new vessel, which cost $3,500,000 to build, equip and furnish, has cabin accommodation for 756 passengers and a freight carrying capacity of 158,900 cubic feet.

On arrival in port a luncheon was given to prominent government and civic officials, Captain Eugene E. O'Donnel, president of the Eastern Steamship Lines, acting as host.

MONTREAL: The export trade in Canadian cattle to Great Britain was resumed in 1930. There were no shipments in 1929 but 5,399 head were exported in 1930 to the United Kingdom of a value of $542,765. For 1931 the shipments increased to 27,149 head valued at $2,218,383. The movement this year started from Saint John, N.B., and with the opening of navigation at Montreal on April 18, shipments were resumed via the St. Lawrence route.

The largest shipment out of Saint John this year was 619 head loaded on the *Manchester Citizen* towards the middle of April, consigned to the Birkenhead market. Since then *Manchester Producer* has loaded upwards of 400 head at Montreal, also consigned to Birkenhead, and the *Manchester Division* and *Airthrea* sailing from Montreal on April 28 took approximately 900 head between them to the United Kingdom. The shipment on the *Manchester Division* was consigned to Birkenhead, England, and that on the *Airthrea*, to Glasgow, Scotland, each vessel taking about 450 head. These large shipments in less than three weeks are indicative of a growing market for Canadian cattle in Great Britain and consignments from Montreal are expected to be heavy during the St. Lawrence season.

HALIFAX, N.S.: Cargo handled on piers of the Halifax Harbour Commissioners from the first of the year to April 15 represented an increase of 5·5 per cent over figures for the same period in 1931. The tonnage increase was 15,288. Imports amounted to 107,160 tons, compared with 127,701 tons in 1931. Exports amounted to 186,055 tons, compared with 150,226 tons in 1931. Thus the total cargo carried over the piers from January 1, 1932, to April 1, 1932, was 293,215 tons, compared with 277,927 tons for the same period in 1931.

FREDERICTON, N.B.: Revenue collected at the Customs-Excise port of Fredericton, during the fiscal year ended March 31, 1932, amounted to $808,642, according to figures furnished the REVIEW by F. P. Colter, Collector. This shows a decrease of $234,632 as compared with the previous year. Decreases occurred in import duty, Excise duty and sundry collections, while increases were recorded in sales tax on imports, Excise taxes on imports and Excise taxes. Total revenue was made up as follows:—Import duty, $544,170; sales tax on imports, $45,621; Excise tax on imports $13,162; Excise tax $19,966; Excise duty $185,316; sundry collections $407.

Express parcels delivered during the last fiscal year numbered 1,184 and duty collected on these amounted to $4,473. The total number of postal parcels delivered was 3,764, collections on which amounted to $4,227. Freight and Express manifests received numbered 2,127, manifests forwarded 74, entries received 3,306.

Customs-Excise revenue collected at Fredericton, in March, 1932, amounted to $118,885. This total was made up as follows:—Import duty $97,750, sales tax on imports $9,886, Excise tax on imports $2,725, Excise tax $1,458, Excise duty $7,066. Total collections received in March, 1931, amounted to $130,230.

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

FOR GOOD FELLOWSHIP

W. F. McQueen, Secretary of the Hamilton Customs and Excise Bowling League, writes:—

Remembering your kindness last year in publishing a notice in the REVIEW regarding our bowling league, we are again writing you. We have just finished another successful season, and, as a result of your notice, had the pleasure of being entertained by the Toronto Customs-Excise League on March 19th. They beat us rather badly at bowling but gave us a real banquet afterwards, thus removing the sting of defeat. They returned the visit on April 16th when we took their measure on the alleys, and had the pleasure of seeing that they did not return hungry or empty handed to Toronto. A real feeling of good fellowship has been developed between the two ports, and we are hoping that a mid-summer picnic can be arranged between us. Of course we all are looking forward to our inter-port visits next winter. We also had an invitation from London which we were sorry we could not entertain.

CO-OPERATION SUGGESTED

J. A. Blacklock of the Ottawa port staff writes:—

I wish to draw your attention to a system regarding the check up on Export Firms shipping goods to Canada, who are on the Customs records as exporters to be kept under scrutiny as to special discounts, undervaluation, etc.

My proposal is that the clerk who keeps the exporters' index book write all the firms so recorded in red ink instead of black, thereby making it very easy to notice when posting entry numbers opposite these firms' names. When he notices one of these cases he may bring back doubtful entry to the check clerk. If the entry is found to be passed underpaid the appraiser should then be advised to hold goods for post entry.

This proposal is not made in any way in criticism of the work of computing clerks, but a little co-operation in this respect may avert many costly errors and difficult post entries. This system has been put in force at the port of Ottawa and is working very well.

REGARDING CARD SYSTEM

Geo. W. King of the Cobourg staff writes:—

Regarding the proposals as to card system for the Tariff in the REVIEW, I suggest that the present system of the index to the Tariff be enlarged upon by having every article that is or likely to be imported into Canada, also raw materials that are now or likely to be imported into Canada, placed in the index with the number of tariff item opposite, and the whole index placed before the Department for their confirmation of the rulings, giving the index a file number, so that when any new substance is found or made it can be ruled upon and added to the index under the same file number.

All articles upon which a special ruling has been given would also be placed in the index with the number of item covered by the ruling. This would then be a complete index. I would suggest also that instead of having the whole of the tariff items typed or written on the face of the entries and refunds, etc., we be allowed to pass entries with the name of the article, and then give the tariff item number under which they are ruled.

This will save a lot of confusion in refund claims where most of the time it is impossible to get the exact reading in the space provided for same, and would save E-7s where the rate is correct but the reading of another item similar is shown on the entries.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) A resident of Canada intends purchasing an unused automobile 1931 model, in the United States. Would Item 1215, Schedule " C " of the Tariff, which deals with used or second-hand automobiles and motor vehicles of all kinds, manufactured prior to the calendar year in which importation into Canada is sought to be made, apply in this case?

(2) Has a Memorandum been issued to Collectors at any time setting forth the provisions of Part VII of the Criminal Code, referred to in tariff item 1209?

(3) Is there a set charge made by Customs for storage of goods held on unclaimed list? If so, is there a departmental Memorandum setting forth the procedure?

The answers are:—

(1) Item 1215 of Schedule " C" of the Customs Tariff Act does not prohibit the importation of *new* or *unused* automobiles.

(2) Since Part VII of the Criminal Code is not administered by this department, only indirect references thereto may be found in departmental Memoranda. For instances see Memoranda Nos. 1664,B, 1851B and 497.

(3) The tariff of storage charges in King's warehouses will be found on page 11 of departmental Memorandum No. 2309½B.

These questions will be dealt with in the next number:—

(1) Should special duty be collected on usual coverings for goods of a class or kind not made or produced in Canada, when shown separately on the invoice? The goods in question are imported from Great Britain and are subject to an ad valorem duty of 15 per cent and the packing to an ad valorem duty of 7½ per cent.

(2) What is the proper procedure when a Canadian tourist who has failed to obtain a C. 12 permit for his automobile, returns to Canada from the United States and reports to Customs without any papers covering the exportation of the car?

(3) How frequently are sales of unclaimed goods held at the ports of Montreal and Toronto?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

April-May

ADDITIONS

Ontario

St. Thomas: J. C. Marr, Customs Excise Examiner.

Preventive Service

Miss K. Pearce, Laboratory Helper.

DEDUCTIONS

Nova Scotia

Annapois Royal (Clementsport): H. L. Vroom, Sub-Collector of Customs and Excise, Limited Service (deceased).

Windsor: A. H. Spence, Customs Excise Examiner (superannuated).

Quebec

Chicoutimi: J. E. Lafontaine, Customs Excise Clerk (superannuated).

Montreal: John Hough, Chief Customs Excise Clerk, Grade 8 (deceased).

Quebec (St. Pamphile): J. A. Desbiens, Customs Excise Enforcement Officer (Preventive Station closed and services terminated).

Ontario

Niagara Falls: Wm. Morrison, Customs Excise Examiner (deceased).

OTTAWA: L. E. Noel, Express and Postal Computing Clerk (superannuated).

SARNIA: A. G. Wanless, Customs Excise Examiner (resigned).

MANITOBA

BRANDON (Waskada): Sgt. E. C. Richards, Customs Excise Enforcement Officer (Retired from R.C.M. Police).

BRITISH COLUMBIA

VICTORIA: J. H. McLaughlin, Customs Excise Examiner (retired).

PREVENTIVE SERVICE

Miss D. J. Bompas, Stenographer, Grade 2 (Transferred to R.C.M. Police); Miss A. Gray, Stenographer, Grade 2 (Transferred to R.C.M. Police); C. H. Lynott, Special Customs Excise Officer, Grade 3 (retired); L. H. Morisset, Clerk, Grade 3 (Transferred to R.C.M. Police).

ADMINISTRATIVE

J. E. A. Cliche, Examiner of Refund Claims (superannuated); Miss J. M. McKinley, Stenographer, Grade 2 (deceased).

PROMOTIONS

PRINCE EDWARD ISLAND

CHARLOTTETON: F. L. Coyle, from Customs Excise Clerk to Cashier and Computing Clerk.

TRANSFERS

W. G. Addison, from Clerk, Grade 3, Preventive Service to Clerk, Grade 2, Administrative.

J. H. Bridgman, from Customs Excise Clerk, Saskatoon, Sask., to Customs Excise Examiner, Windsor, Ont.

H. K. Cronk, from Customs Excise Examiner, Windsor, Ont., to Customs Excise Clerk, Saskatoon, Sask.

Mrs. C. B. Farwell, from Special Customs Excise Officer, Grade 1, Preventive Service, to Special Customs Examiner (Female), Sault Ste. Marie, Ont.

Miss C. M. Fischer, from Special Customs Excise Officer, Grade 1, Preventive Service, to Special Customs Examiner (Female), Sarnia, Ont.

A. H. Holloway, from Clerk, Grade 4, Preventive Service, to Clerk, Grade 4, Administrative.

E. B. Hyatt, from Special Customs Excise Officer, Grade 3, Preventive Service, to Customs Excise Clerk, Hamilton, Ont.

Mrs. J. E. Jamieson, from Special Customs Excise Officer, Grade 1, Preventive Service, to Special Customs Examiner (Female), Prescott, Ont.

I. W. Kennedy, from Special Customs Excise Officer, Grade 2, Preventive Service, to Customs Excise Clerk, Sydney, N.S.

Miss S. R. Kuhn, from Stenographer, Grade 3, Preventive Service, to Stenographer, Grade 2, Administrative.

G. A. Loranger, from Special Customs Excise Officer, Grade 2, Preventive Service, to Customs Excise Examiner, Montreal, P.Q.

J. C. McCann, from Clerk, Grade 3, Preventive Service, to Clerk, Grade 2, Administrative.

G. E. Norris, from Assistant Inspector of Customs and Excise, Preventive Service, to Assistant Inspector of Customs and Excise, Inspection.

Miss R. M. Stremer, from Stenographer, Grade 2, Preventive Service, to Stenographer, Grade 2, Investigations.

Mrs. A. B. Trench, from Special Customs Excise Officer, Grade 1, Preventive Service, to Special Customs Examiner (Female), Bridgeburg, Ont.

PROMOTION AND TRANSFER

T. J. Healey, from Customs Excise Enforcement Officer, Preventive Service, to Customs Excise Examiner, Halifax, N.S.

DISMISSALS

NOVA SCOTIA

HALIFAX: A. M. Ferguson, Customs Excise Examiner (Services dispensed with for having been found guilty of active political partisanship).

NEW BRUNSWICK

BATHURST (Shippigan): A. G. Robichaud, Sub-Collector of Customs and Excise, Limited Service. (Services dispensed with for having been found guilty of active political partisanship).

SHIPPING INCREASE

The increased number of ocean-going vessels entering Vancouver harbour during the last twenty years is shown in the 1931 annual report of the Vancouver Harbour Commission. In 1910 eighty-four ocean-going vessels of a total registered tonnage of 236,579 tons entered the harbour. In ten years time this number had increased to 336 vessels, registered tonnage 1,163,699 tons. During 1928 a total of 1,344 ocean-going vessels, registered tonnage 4,764,091 tons, bearing the flags of 12 nationalities, entered Vancouver harbour. Figures for 1931 show a decrease, the number of vessels totalling 1,036, registered tonnage 4,031,192 tons. Of this total 349 vessels were from Great Britain, 292 from the United States, 119 from Japan, 88 from Norway, 46 from Germany and 36 from Denmark. Six other nationalities also were represented last year.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MAY 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	13,079,644 26	8,116,665 32		
Less Refunds and Drawbacks	895,770 85	531,761 87		
Net	12,183,873 41	7,584,903 45	4,598,969 96	
Excise Taxes	3,036,352 13	7,858,933 77		
Less Refunds and Drawbacks	55,740 77	67,310 02		
Net	2,980,611 36	7,791,623 75		4,811,012 39
Excise Duties	4,615,182 50	3,509,562 76		
Less Refunds and Drawbacks	195,267 59	48,966 90		
Net	4,419,914 91	3,460,595 86	959,319 05	
Sundry Collections	94,466 00	73,539 11		
Less Refunds and Drawbacks	31 95	794 41		
Net	94,434 05	72,744 70	21,689 35	
Net Totals	19,678,833 73	18,909,867 76	5,579,978 36	4,811,012 39
Net Increase			768,965 97	

TOTALS FOR TWO MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	23,732.401 61	14,538 721 51		
Less Refunds and Drawbacks	1,602,773 12	1,279,520 89		
Net	22,129,628 49	13,259,200 62	8,870,427 87	
Excise Taxes	4,071,111 45	10,718,928 36		
Less Refunds and Drawbacks	97,537 76	128,830 17		
Net	3,973,573 69	10,590,098 19		6,616,524 50
Excise Duties	8,357,073 42	6,618,584 65		
Less Refunds and Drawbacks	225,300 18	130,314 75		
Net	8,131,773 24	6,488,269 90	1,643,503 34	
Sundry Collections	159,831 57	143,727 12		
Less Refunds and Drawbacks	31 95	808 01		
Net	159,799 62	142,919 11	16,880 51	
Net Totals	34,394,775 04	30,480,487 82	10,530,811 72	6,616,524 50
Net Decrease			3,914,287 22	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1931 AND MAY 1932

—	May 1931	May 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	36,768,981 53	37,096,904 15		327,922 62

TOTALS FOR TWO MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	44,004,824 31	42,366,139 31	1,638,685 00	

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1931 AND 1932

—	May, 1931		May, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		59,833,245		40,594,404
Total Exports (Foreign Produce)		1,011,742		807,895
Principal items of Exports—				
Wheat... Bush.	29,521,699	18,134,127	15,543,013	9,626,965
Wheat flour... Brls.	481,265	1,698,930	461,867	1,647,606
Fish... Cwt.	189,351	1,537,688	153,125	1,214,495
Furs... $		506,835		403,574
Meats... Cwt.	17,701	311,536	64,768	693,605
Cheese... Cwt.	15,171	203,629	15,173	166,781
Planks and boards... M ft.	80,769	1,809,525	62,948	1,174,888
Wood pulp... Cwt.	991,017	2,428,245	699,276	1,381,025
Newsprint... Cwt.	3,708,632	10,006,387	3,035,160	7,162,049
Automobiles and parts... $		619,885		263,791
Copper, partially manufactured... Cwt.	110,253	941,495	249,558	1,309,265
Nickel, unmanufactured... Cwt.	98,004	2,019,683	33,462	725,103
Imports entered for Consumption—Free goods		25,006,692		16,027,203
Imports entered for Consumption—Dutiable goods		48,450,712		28,326,507
Total Imports entered for Consumption		73,457,404		44,353,710

—	Two months ended May, 1931		Two months ended May, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		93,768,320		67,570,160
Total Exports (Foreign Produce)		1,750,778		1,287,551
Principal items of Exports—				
Wheat... Bush.	34,202,468	21,076,538	23,056,302	14,164,224
Wheat flour... Brls.	807,382	2,901,901	717,257	2,542,796
Fish... Cwt.	341,469	3,278,077	258,878	1,905,692
Furs... $		1,560,701		1,116,455
Meats... Cwt.	32,398	561,006	95,335	1,050,587
Cheese... Cwt.	20,219	290,099	18,934	219,162
Planks and boards... M ft.	148,635	3,235,913	105,543	1,999,821
Wood pulp... Cwt.	1,898,082	4,596,927	1,261,466	2,639,357
Newsprint... Cwt.	6,755,832	18,336,109	5,810,876	13,872,111
Automobiles and parts... $		1,200,453		482,499
Copper, partially manufactured... Cwt.	149,828	1,331,305	392,063	2,152,074
Nickel, unmanufactured... Cwt.	166,249	3,531,433	57,744	1,267,386
Imports entered for Consumption—Free goods		40,385,631		25,293,517
Imports entered for Consumption—Dutiable goods		84,261,149		48,854,489
Total Imports entered for Consumption		124,646,780		74,148,006

FIRST IMPRESSIONS

THE first person a tourist meets, or should meet, on entry into Canada by automobile, by way of international bridges, highways or ferries, is an officer of Customs. It is the duty of that officer to facilitate the passage through Customs of the visitor, and to tender assistance in every possible way. This service can be accorded pleasantly and cheerfully. First impressions are lasting, and if the visitor is given courteous assistance he will receive an excellent impression of Canada and its Customs officers.

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Department of National Revenue

Minister of National Revenue

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Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. S. Walters.
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G. W. Taylor, Commissioner of Excise.
C. S. Walters, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

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J. Sydney Roe, Editor

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Facts and figures *re* exports and imports

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F. W. Babington had fine record of service

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Editorial, News and Comment,
Rulings and Question Box

Friendly and Welcome Visitors

IN this number will be found an illustrated article dealing with early season tourist travel from the United States. The *Editor* thanks those Collectors and other officers who have furnished the facts and figures for the preparation of this article, and later on in the season further information will be given in the REVIEW. It is the aim of the Department to encourage tourist travel in Canada by residents of other countries. Customs procedure at ports of entry has been simplified, and officers are instructed to accord every facility and assistance to these friendly and welcome visitors. Many expressions of commendation for courteous assistance rendered the stranger within our gates by its officers have been received by the Department in past seasons. Let this year prove to be no exception in this regard.

Novel Customs Seizures

MONKEYS and stuffed crocodiles being dutiable under the Canadian Customs tariff, two passengers disembarking from a liner recently at Montreal, one with a live monkey concealed about his person, and the other with a stuffed crocodile, were detained. The owner of the monkey paid duty and a fine of $10. The stuffed crocodile, however, which had been secreted in a suit-case along with several other exotic specimens, was left with the Customs officials pending payment of duty. At time of writing the crocodile was still without a claimant.

Comparative Increase in Empire Trade

(*Editor's Note:* In view of the approaching Imperial Economic Conference, this brief resumé of Empire trade is of timely interest.)

THE proportion of Canada's world trade transacted within the British Empire is increasing. During the past fiscal year this increase, compared with the previous year, amounted to 3 per cent in imports, and 1·3 per cent in exports. Comparative increases were recorded also in Canada's trade with the United Kingdom in the past year, imports 2 per cent, exports 2·6 per cent. During the same period Canada's import and export trade with the United States dropped proportionately 3·7 per cent compared with the previous fiscal year. Trade with other foreign countries showed a proportionate drop of 3 per cent imports, and 1·9 per cent exports.

Canada's imports from British Empire countries in the past fiscal year amounted to $147,825,833, exports to countries within the Empire to $220,328,743. These figures total about one-third of the Dominion's entire import and export trade.

Empire countries carrying on the heaviest trade with Canada during the past fiscal year, together with trade transacted with each country, were:—

United Kingdom, $281,212,318; British South Africa, $12,725,045; Australia, $11,086,778; Newfoundland, $8,384,420; British India, $8,143,167; Jamaica, $7,124,364; British Guiana, $5,353,641; Trinidad and Tobago, $5,302,018; New Zealand, $4,808,730; British West Indies, other, $3,987,432; Barbados, $3,794,437; Fiji, $2,743,142; Irish Free State, $2,707,420; Bermuda, $2,092,396.

Canada's Empire trade is to-day being carried on more directly with the importer or exporter country instead of through the United States. Five years ago nearly 8 per cent of Canada's total imports from Empire countries, excepting the United Kingdom, entered via the United States, while in the year ended March 31, 1931, this percentage was less than 2 per cent. In the same period the percentage of total imports from the United Kingdom via the United States decreased from ·44 per cent to ·12 per cent. Percentage of total exports to countries of the British Empire, other than the United Kingdom, via the United States, dropped in the five-year period from 25 per cent to 17 per cent, and to the United Kingdom from 48 per cent to 36 per cent.

This proportionate decrease in imports entering Canada via the United States from British Empire countries has resulted largely from general propaganda to utilize Canadian sea and river ports, together with additional concessions to goods imported under the British Preferential tariff if imported direct.

Former Well Known Officer Dead

THE death of Frederick William Babington, F.C.I.C., F.C.S., former Chief Analyst of the old Department of Customs, occurred on June 13, 1932, after an illness of about two months. The late Mr. Babington, who was a valued officer, had a colourful and varied career. After serving a short while in the British navy as a midshipman, he turned to chemistry and studied at Owen's College, Manchester, under Sir Henry Roscoe, afterwards gaining practical experience as a general commercial analyst at Sheffield. Mr. Babington's next venture was in ranching with his brother in Nebraska where he remained for some years. Finally, however, his old love for chemistry reasserted itself, and he accepted a position as assistant to Dr. Ellis, professor of chemistry at the University of Toronto. In 1887 Mr. Babington came to Ottawa to a senior position in the newly created laboratory of the Inland Revenue Department. In 1898 he was entrusted with the charge of an independent laboratory started in the Department of Customs. Beginning with a staff of only two girls without technical training, Mr. Babington built up a remarkable laboratory with a dozen trained workers, and a respected name in the field of chemistry. His death is much regretted by the older members of the Department with whom he worked loyally and for many years.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Custom Tariff, viz:—

Nothing In Common But Sex, a book by Mollie Panter-Downes, published by Robert M. McBride & Co., New York, U.S.A.

The Seventh Commandment, a book by an anonymous author, published by G. Howard Watt. New York, U.S.A.

Early to Bed, a book by Geoffrey Harwood, published by Ines Washburn Inc., New York, U.S.A.

What Price Virtue? a book by Marguerite Brener, published by the Macaulay Company, New York, U.S.A.

Strange Brother, a book by Blair Niles, published by Horace Liveright Inc., 31 West 47th St., New York, U.S.A.

Sanctuary, a book by William Faulkner, published by Black Sun Press, 2 rue Cardinale, Paris, France.

Bubu of Montparnasse, a book by Charles Louis Philippe, published by Black Sun Press, 2 rue Cardinale, Paris, France.

Strange Women, a book by an anonymous author, published by the Mohawk Press, New York, U.S.A.

A Word of Commendation

THE efforts of the Department, under its present Minister, Hon. E. B. Ryckman, to prevent the importation into Canada of immoral or indecent publications, photographs, etc., have brought editorial expressions of approval on the part of the press. A recent editorial in the Toronto *Globe* under the caption *The War on Filth,* was as follows:—

> During the past few years considerable headway has been made in excluding from Canada obscene literature which deliberately caters to and deepens human depravity. The most effective means to this end has been the embargo placed by the Department of National Revenue. Mr. J. Sydney Roe, Examiner of Publications, has done excellent work in this regard.
>
> A more difficult problem is presented by obscene publications originating within Canadian borders. Some of such magazines, denied entry from the country of their origin, have commenced to print special editions in Canada. As the Postmaster-General recently pointed out, such publications can be denied use of the mails, but can circulate by other means, unless stopped by other legal processes initiated by the Attorney-General.
>
> Premier Taschereau is now studying ways and means of suppressing such printed matter. A definite policy is expected within a few days.
>
> The Criminal Code already provides penalties against printing or distributing most filthy matter. If, as hinted, there are loopholes which permit " borderline " magazines to debauch Canadians, without interference by the law, these loopholes can be and should be closed by early amendments to the law.

More Conscience Money

ANOTHER belated contribution to the coffers of the Department, amounting to $396.73, and designated conscience money, was received recently by the Inspector of Income Tax at Toronto. It was enclosed with a communication signed *A. N. O. Nymus.*

Saint John Harbour Work Goes Forward

WHEN the large building project under way in the harbour of Saint John, New Brunswick, is completed, this port will be recognized as one of the largest and finest harbours in the world. The water terminal at Saint John was taken over by the Dominion Government in 1927, and since then many millions of dollars have been spent in improvements, renovations and additions. Although the work suffered a temporary setback last summer when the west side docks were burned, it is expected that the project will be completed within 15 months time. The reconstruction work after the fire was undertaken vigorously, and within 20 weeks time the wooden docks which had been destroyed were replaced by docks of steel and concrete.

Saint John is a port terminal for both the Canadian National and the Canadian Pacific railway systems. It has berth accommodation for vessels up to 30 feet draught, and loading and discharging can be carried on 24 hours a day. Also it has one of the largest dry docks in the world, capable of housing a vessel 1,150 feet long. Extra grain elevators are in course of construction in recognition of an increasing tendency to ship Canadian grain via Canadian ports.

Abrogation of the French Convention, 1922

COLLECTORS of National Revenue were advised by official Circular signed by R. W. Breadner, Commissioner of Customs, dated June 15, 1932, as follows:—

1. The Convention of the 15th day of December, 1922, between Canada and France, called "The Franco-Canadian Convention of 1922," having been abrogated, as provided in Article 27 thereof, effective on and after the 17th June, 1932, Memorandum No. 36 is hereby cancelled.

2. Natural and manufactured products originating in, and coming from France, and from the French Colonies, Possessions and Protectorates, imported into Canada on and after the 17th June, 1932, are subject to General Tariff rates.

3. As Brazil now enjoys the benefits of the Intermediate Tariff, as set forth in Memorandum No. 482, products originating in and coming from the following countries, accorded Most Favoured Nation treatment in tariff matters by Canada, will, when imported into Canada on and after the 17th June, 1932, enjoy the benefits of the Intermediate Tariff, upon the terms and conditions granted in respect of products originating in and coming from Brazil:

Argentine Republic, Colombia; Czecho Slovakia; Denmark; Economic Union of Belgium and Luxembourg, Colonies and Possessions; Esthonia; Finland; Hungary; Italy; Japan; Latvia; Lithuania; Netherlands, including the Netherlands Indies, Surinam and Curacao; Norway; Portugal; Roumania; Serb, Croat and Slovene Kingdom; Spain; Sweden; Switzerland; Venezuela.

Note:—Products originating as provided in this paragraph may be imported into Canada subject to entry under the Intermediate Tariff, when conveyed without transhipment to a sea, lake or river port of Canada on a bill of lading from a port in the country of production, or from a port in any other country enjoying the benefits of the Preferential or Intermediate Tariffs.

4. Treatment of commercial travellers' samples from countries enumerated in the preceding paragraph is to be continued as outlined in Memorandum No. 1729-B.

Increase in Correspondence

DESPITE the general slowing up of business throughout the world, correspondence dealing with Customs-Excise matters pouring into the Records Branch of the Department of National Revenue continues to increase. Figures furnished the REVIEW by R. H. Evans, Registrar of Correspondence, covering the incoming and outgoing mails for the first five months of the present calendar year show a total of 147,461 letters handled, incoming 62,461 letters, outgoing 85,000 letters. In the corresponding period of last year 144,621 letters were handled, incoming 58,771, outgoing 85,850. These totals show a net increase of 2,840 letters, or an average net increase of 22 letters a day. Incoming mails increased by 3,690 letters, while outgoing mails declined by 850 letters.

Causes contributing to this ever-growing volume of correspondence are legion. The most outstanding, however, might be mentioned, such as the constantly changing conditions of trade, international trade treaties and agreements, the fixing of values by the Department on imported goods, especially seasonal goods such as fruits and vegetables, the enforcement of Special Duty; all of which require new rulings by the Department and stir up added correspondence.

All letters are opened, recorded, sent to the various Branches for action, and finally filed by the staff of the Records Branch, which is the repository of all precedents and rulings.

Changes in the system operating in the Branch are required from time to time as conditions alter. The latest improvements is the addition of an individual file for each member of the entire National Revenue staff both at headquarters and at the ports. While this requires the making of approximately 5,000 new files, when completed it will be invaluable, making the record of every officer instantly available.

Correspondence with the ports would be much simplified if Collectors when writing the Department always remembered to quote the departmental file number, and, in the case of individual staff files, the name of the officer also.

Uniform Allowances

AT two of the ports of the Dominion inquiries have recently been made into the practice obtaining with regard to the purchase of uniforms and it has been found that in applying for the allowance for uniform and cap, several officers obtained and submitted false vouchers, that is to say, vouchers which were ostensibly for the regulation uniform and cap really covered other goods.

An allowance for a uniform is not a "perquisite" but an amount granted for a specific official purpose, and no officer can conscientiously subscribe to the genuineness of a voucher if it does not truly state the facts. The only course open to the Department is to dismiss from its service any officer who in this way wrongfully obtains money, or articles of clothing other than those prescribed by the regulations for official use.

Increase at St. Hubert

BUSINESS transacted at the Customs Air Harbour, St. Hubert, Quebec, in May, 1932, showed a substantial increase compared with May last year. In the case of passengers and pieces of baggage carried, this increase amounted to nearly 200 per cent. Statistics covering the traffic at St. Hubert in May this year were as follows:—Aeroplanes inwards 40, outwards 37; passengers inwards 51, outwards 97; baggage inwards 59 pieces, outwards 102 pieces; bags of mail inwards 481 (6,375 pounds), outwards 254 (5,666 pounds); express parcels inwards (newspapers) 263; duty paid value of aeroplane parts imported $27.

Vancouver Grain Shipments

SHIPMENTS of grain to Europe and other countries through the port of Vancouver for the present crop year, which ends July 31, up to the end of April are running far ahead of those for the corresponding period of last year. The indications are that the grain movement for the entire crop year will not fall far short of the record attained in the 1928-29 crop year.

Total grain exports for April 1932 amounted to 12,079,515 bushels and the season's total to the end of April from the beginning of the crop year aggregated 64,401,597 bushels. This compares with an export total of 57,542,030 bushels for the same period of the previous year.

Grain exports from Vancouver, for the crop year 1928-29, totalled 95,407,519 bushels, and up to the end of April that year, the exports totalled 84,022,171 bushels. The previous year 80,282,088 bushels were exported, which at the time was also a port record.

Electrical Energy Exports

CANADA shows the heaviest per capita generation of electric power of any country in the world. Over 600 electric power plants, representing an investment of over a billion dollars, the largest investment of any single manufacturing industry in Canada, are in operation. Electrical energy exported in the past fiscal year amounted to 1,041,094 MK W. H., valued at $2,710,410. In the previous fiscal year electrical energy exported totalled 1,697,814 MK. W. H., valued at $4,453,280.

HEADS COMMITTEE

This number of the REVIEW appears almost on the eve of the opening of the Imperial Economic Conference to be held in Ottawa. Chief among the preparatory committees which have been busily engaged for some time past is that dealing with matters pertaining to tariff. For the Chairmanship of this important committee the Prime Minister selected Mr. R. W. Breadner, Commissioner of Customs, and he and his colleagues have been hard at work preparing the necessary data.

R. W. BREADNER

HERE AND THERE

The thriving Customs-Excise port of Sault Ste. Marie, of which M. Laughton is Collector, is on historic ground. The history of Sault Ste. Marie prior to 1622 can only be obtained from Indian legends which prove conclusively that the Rapids of the St. Mary's was a great meeting place of the Indian tribes because of its strategic position, and the excellent fishing privileges afforded at this point. To the Indian the place was known as *Pawiting*, also referred to as *Bawating*, meaning *turbulent or bounding waters*. The Ojibways, who lived here and in the surrounding territory, were said to be among the most intelligent of North American Indians.

It is now quite settled that the first white men who visited the historic rapids were *Etienne Brule* and his companion, *Grenolle*, who made an extensive voyage to this region in 1622 and who undoubtedly visited Pawiting in that year.

Brule and Grenolle were followed in 1634 by *Jean Nicollet* who was well received by the Indians who lived by the rapids.

The first name assigned to the place by the French was *Sault du Gaston* in honour of Gaston, a brother of Louis XIII of France. The name was changed to Sault Ste. Marie on the completion of the permanent mission at this point in 1669.

In October, 1641, Fathers *Jogues* and *Raymbault* visited the rapids and were greeted by two thousand Indians who listened to them as they explained their doctrines.

They were followed by *Radisson* and *Grosseillers*, the daring French adventurers who passed by the rapids on their way to Montreal, from an extensive trip to Hudson Bay. From that time hence many famous missionaries, traders and explorers visited the place, among them Father *Marquette*, who in 1660 established the first permanent mission at the rapids. The mission during the following year was visited by Fathers *Galinee* and *Dollier*, the first white men to make the trip from Montreal to Sault Ste. Marie by way of the Great Lakes.

In 1671 *St. Lusson* took possession of the interior of the continent for the French at an historic ceremony performed at Sault Ste. Marie in the presence of a large number of Indians, missionaries, and coureur de bois.

In 1689 the mission established by Marquette was abandoned because of the danger of attacks by the Iroquois. Little is recorded of the history of the place between 1689 and 1750. In 1750 *Chevalier de Repentigny* under instructions from the Governor of New France commenced the construction of a military post at the rapids. The fort was completed in 1751, and was garrisoned by French troops until the British conquest of Canada. In 1762 a British garrison under Lieutenant *Jemette* took possession of the fort, where they remained until the following year. In 1763 Jemette and a number of the garrison were cruelly massacred by the Indians at Michilimackinac.

In 1783 the North West Company established one of their trading posts at Sault Ste. Marie and an extensive business was carried on here for a number of years. Owing to the difficulty of the portage of the rapids this company commenced the construction of a lock for the transportation of canoes and boats from Lake Huron to Lake Superior. The lock was completed in 1797 and was destroyed in the war of 1812. Through the generosity of Mr. F. H. Clergue the old lock was restored in form and may now be seen to the north of the office of the Abitibi Power and Paper Company, Ltd.

The first success of the British in the war of 1812 belongs to this district. Captain Roberts with some Indians and volunteers from Sault Ste. Marie set out from the Fort St. Joseph's, on St. Joseph's Island, for Fort Michilimackinac and captured the fort which remained in the hands of the British until the close of the war. The settlement at Sault Ste. Marie was later attacked by the Americans under Major Holmes and the buildings including the post of the North West Company were destroyed.

In 1858 Algoma was organized as a judicial district with headquarters at Sault Ste. Marie. The first judge was Colonel Prince whose grave may be seen on one of the islands at Bellevue Park. The first Sheriff was Richard Carney. The first court house was erected in 1866 and did good service until 1921 when the present court house was built.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the three months of the fiscal year June, 1931, and June, 1932. (Decrease marked.*)

Districts	1931-32	1932-33	Decrease or Increase	Districts	1931-32	1932-33	Decrease or Increase
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	26,984 40	44,375 51	17,391 11	Fort William	131,251 43	123,965 20	* 7,286 23
Halifax	620,541 77	684,041 37	63,499 60	Winnipeg	1,501,991 89	1,332,188 19	* 169,803 70
St. John	366,838 09	427,359 19	60,521 10	Regina	91,173 70	129,185 67	38,011 97
Quebec	678,137 85	745,653 48	67,515 63	Saskatoon	115,987 36	108,748 51	* 31,763 97
Montreal	14,880,992 95	14,457,002 08	* 423,990 87	Prince Albert	24,525 12	....	....
Ottawa	2,089,021 61	2,388,878 04	299,856 43	Calgary	975,460 03	693,713 88	* 281,746 15
Kingston	109,019 68	104,981 20	* 4,038 48	Edmonton	286,567 14	230,098 82	* 56,468 32
Belleville	212,187 92	302,252 43	90,064 51	Vancouver	2,880,200 48	2,325,912 85	* 554,287 63
Toronto	12,485,906 60	12,498,410 68	12,504 08	Yukon	8,298 15	9,788 09	1,489 94
Hamilton	3,513,722 35	3,386,904 39	* 126,817 96				
London	3,837,498 76	4,145,002 46	307,503 70	Total	44,836,307 28	44,138,462 04	* 697,845 24

EARLY TOURIST TRAVEL SHOWS SOME DECLINES

Facts and Figures from Leading Ports of Entry

IT has been customary in past years to include in the REVIEW an article dealing with tourist automobile travel in the early part of the season. The following facts and figures, mainly to June 15, 1932, have been sent to the *Editor* by Collectors and other officers at certain of the leading ports of entry. While the early travel is not up to the records set in past years, there are indications that before the curtain rings down at the end of the season the volume of tourist traffic will be considerably enlarged.

AT ST. STEPHEN, N.B.

In spite of unseasonable weather early this summer tourist traffic through the port of St. Stephen, New Brunswick, has been on a par with that of 1931-32. By June 14 a total of 1,348 sixty-day touring permits had been issued for United States automobiles, and 10 touring permits for periods over sixty days. Tourist information offices in both New Brunswick and Nova Scotia report a larger percentage of enquiries regarding routings and points of interest this season than ever before. St. Stephen is the principal port of entry in New Brunswick for tourists who take out permits for thirty days and upwards.

INCREASE AT ROCK ISLAND

A substantial increase in the issuance of 60-day touring permits in the period from January 1 to June 15, 1932, is a feature of the tourist travel at Rock Island, Quebec. E. J. Struthers, Collector, reports that 5,913 such permits were issued for United States automobiles in the five-and-a-half months period, while in the same period last year 5,167 permits were issued, an increase this year of 746. The number of 24-hour permits decreased by 1,681; the issue in the period under review totalling this year 30,685 and in the previous year 32,366. Six touring permits for automobiles were issued for periods exceeding 60 days and 836 permits were issued for other vehicles.

The Customs office at Rock Island, Quebec, on the Vermont boundary. An increase in touring permits was noted at this port for early season travel.

Mr. Struthers states that the Customs office at Rock Island is situated on one of the old Boston-Montreal post roads, and that it is now again on a post road since the opening on May 16th this year of the daily autobus mail service between Sherbrooke, Quebec, and Newport, Vermont. The buses are operated by the Quebec Central Railway Company and are replacing some of their trains.

Customs officers at Rock Island are expecting a specially busy time during the latter part of August, for the center of the totality shadow path of the eclipse of the sun that is to take place on August 31 crosses the international boundary close to this port. Many university organizations have already made arrangements to set up observation apparatus in this locality.

AT PHILIPSBURG

A total of 32,877 automobiles, inwards and outwards, reported through Philipsburg, outport of St. Armand, Quebec, near the Vermont border, in the two-and-a-half months' period from April 1 to June 15, 1932, according to A. H. Merritt, Sub-Collector. This total was made up as follows: United States automobiles inwards 13,763, outwards 13,545; Canadian automobiles inwards 2,719, outwards 2,850. Other vehicles numbered 70, inwards 35, outwards 35; passengers 99,034, inwards 49,651, outwards 49,383.

Omnibus lines operating through Philipsburg made 107 trips inwards in the two-and-a-half months' period and 109 trips outwards.

AT CANTIC, QUEBEC

Tourist traffic through the outport of Cantic, Quebec, near the New York border, has dropped about 20 per cent this season compared with last year's figures for the same period. R. L. Derick, Sub-Collector, reports a total of 14,448 automobiles inwards and outwards through his outport up to June 14. This total was made up as follows: United States automobiles inwards 6,579, outwards 5.177; Canadian automobiles inwards 1,470, outwards 1,222.

AT NOYAN, QUEBEC

Tourist travel through Noyan, Quebec, on the Vermont border, has increased in the last ten years from a total of 307 automobiles in 1921 to a total of 17,853 automobiles in 1931. Although traffic this spring was considerably behind that of a similar period last year owing to the condition of the roads, the volume of traffic at present is heavy and gives indication of a substantial increase by the end of the season over last year's figures. By June 9 a total of 2,400 United States automobiles have been entered through this outport.

Noyan is 40 miles from Montreal and 53 miles from Burlington, Vermont, from which the beautiful Island Route, known as Route 2, which winds its way through the islands of Lake Champlain, runs direct to Alburg, Vt., across the border from Noyan.

The office staff consists of three permanent Customs officers. An immigration officer and one extra Customs officer are added for the summer months. S. R. Blandford is Acting Sub-Collector.

DECLINE AT FORT ERIE

While automobile traffic over the Peace Bridge which connects Fort Erie, Ontario, and Buffalo, New York, in the five months from January 1 to May 31, 1932, shows a heavy decline, ferry automobile traffic shows an increase, due largely to reduced rates in the fare. F. T. Pattison, Collector, furnished the Review with the following totals covering motor vehicle traffic crossing the border at Bridgeburg, Ontario (Fort Erie), in the five months' period: automobiles inwards and outwards via the Peace Bridge 451,719, decrease compared with the corresponding period of last year 143,938; automobiles inwards and outwards via the ferry 87,992, increase 26,671.

This illustration shows cars at the Canadian end of the Peace Bridge, waiting for tourist permits to enter Canada

Tourist permits issued for United States automobiles in April and May numbered 15,870, a decrease of 4,193 compared with the same months last year. The Canadian traffic on May 24 was the heaviest in two years. On that day in the afternoon and evening 963 Canadian cars returned across the Peace Bridge. Forty seizures, consisting mostly of ladies' wearing apparel, were made in the one day.

AT NIAGARA FALLS

Traffic through the port of Niagara Falls via the three international bridges in May this year showed a general decline compared with May, 1931. Automobile traffic decreased by 40,719 and passenger traffic by 69,058. Totals for May, 1932, were as follows: automobiles 150,385; inwards Canadian 23,906; United States 51,362; outwards Canadian 24,251; United States 50,866; other vehicles 9,014, inwards 4,468, outwards 4,546; passengers 725,723, inwards 362,887, outwards 362,836.

Touring permits issued for United States automobiles for periods up to 60 days numbered 10,080, for 24 hours or less 41,569; travellers' vehicle permits 155; bonds for periods up to six months 5. Permits issued for Canadian cars leaving Canada for touring purposes numbered 4,624.

W. S. Byers, Collector, states that a large number of United States visitors were entered at Niagara Falls en route for northern Ontario and Quebec on fishing trips. Athletic events in Toronto and Hamilton also have attracted a great many visitors from western New York, Pennsylvania and Ohio, while the beaches and resorts which cater to summer cottagers in the Niagara Peninsula have been well patronized by citizens of the United States.

TRAVEL AT WALKERVILLE

Holiday and week-end tourist traffic through the outport of Walkerville, Ontario, in April and May this year, was good, and from all indications tourist traffic this year will equal last year's figures, W. B. Ritchie, Sub-Collector, informs the Review. In the two months' period 20,087 automobiles were entered through Walkerville, carrying a total of 42,233 passengers. Touring permits issued for United States automobiles for periods up to 60 days numbered 2,414, for 24 hours or less 15,067. Permits issued for Canadian cars outwards totalled 2,080, and commuter permits 350. Boats entered at Walkerville in April and May numbered 124.

Collections received in April amounted to $660,049, and in May $545,066. Entries received in the two months totalled 5,730 and 5,504 respectively.

At the Walkerville airport 57 aeroplanes reported inwards in the two months' period. Mr. Ritchie mentioned the unusual entry and clearance in May of five Sea Rover aeroplanes which were duty paid and cleared for an unknown destination in northern Canada.

AT WINDSOR

Windsor, Ontario, Canada's busiest point of entry and exit for tourist travel, is sharing in the general falling off of tourist traffic, according to figures supplied to the Review by A. H. Dalziel, Collector, covering the first two months of the present fiscal year. The decrease in automobiles and other vehicles entering through Windsor, via bridge, tunnel and ferry, amounted to 9,209, and passengers inwards to 143,230. The demand for 60-day touring permits declined by 9,014. The following figures cover tourist traffic at Windsor in the two months' period, showing totals for the corresponding months of last year in brackets: Vehicles of all kinds inwards 60,166 (69,375), outwards 57,640 (71,704); passengers inwards 557,285 (700,515), outwards 572,671 (755,970); sixty-day touring permits issued for United States automobiles 27,999 (36,413); travellers' vehicle permits 398 (721); permits issued for Canadian cars outwards, for 24 hours or less 2,285 (4,595), for periods over 24 hours 3,177 (5,042).

IN MANITOBA

N. McDougall, Collector, informs the Review that tourist travel through Emerson, Manitoba, in April and May shows a sharp decline, especially as regards Canadian traffic which, since the opening of the section of the Trans-Canada highway connecting with Kenora, Ontario, has been partly diverted eastward instead of flowing southward across the border as formerly. In April and May this year 1,991 Canadian cars crossed into the United States at Emerson, while in the corresponding months of last year 2,499 cars crossed, a decrease this year of 508 cars. United States automobiles entering at this point in the two months' period numbered 3,593 in the present year and 3,812 in the previous year, a decrease in April and May, 1932, of 219 cars.

PROSPECTS GOOD IN B.C.

Tourist traffic in British Columbia has continued in good volume for the first four months of the current year and, while to date it is somewhat below that of last year, the numerous inquiries received from outside sources indicate that the traffic for the whole year will reach substantial proportions. This year's traffic from January 1 to April 30, is already in excess of that for the like period of 1929, which was considered a particularly heavy travel year.

For the first four months of the present year, 19,707 cars and 62,485 passengers entered the province by way of the Pacific Highway, Douglas, and Huntingdon, as compared with 23,061 cars and 81,155 passengers for the like period a year ago. In 1929, the figures were 18,574 cars and 61,122 passengers for the similar period.

AT NEW WESTMINSTER

International automobile traffic through boundary points under the survey of the port of New Westminster, B.C., during the five months' period from January 1 to May 31, 1932, shows a falling off compared with the totals for the same period last year. Percy R. Peele, Collector, furnished the REVIEW with the following statement covering traffic at five frontier points in the first five months of the present year:—

Pacific Highway, United States automobiles inwards 16,585, outwards 17,695; Canadian automobiles inwards 12,959, outwards 13,477; passengers inwards 96,532, outwards 107,849. Douglas, United States automobiles inwards 5,179, outwards 4,879; Canadian automobiles inwards 5,453, outwards 4,864; passengers inwards 32,278, outwards 26,796. Huntingdon, United States automobiles inwards 7,468, outwards 7,383; Canadian automobiles inwards 3,605, outwards 3,788; passengers inwards 45,008, outwards 44,684. Aldergrove, United States automobiles inwards 1,724, outwards 1,551; Canadian automobiles inwards 1,221, outwards 1,412; passengers inwards 6,422, outwards 6,367. Boundary Bay, United States automobiles inwards 3,107, outwards 3,129; Canadian automobiles inwards 6,237, outwards 6,276; passengers inwards 29,987, outwards 30,038.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of May, 1931, and May, 1932:—

May, 1932, spirits potable, $443,728; May, 1931, $807,900. May, 1932, spirits, non-potable, $71,128; May, 1931, $92,099. May, 1932, malt, $329,549; May, 1931, $414,124. May, 1932, cigars, $32,018; May, 1931, $43,544. May, 1932, cigarettes, $1,876,059; May, 1931, $2.298,068. May, 1932, manufactured tobacco, $385,190; May, 1931, $415,256. May, 1932, foreign raw leaf tobacco, $449,585; May, 1931, $580,648. May, 1932, beer, $34,704; May, 1931, $34,030. May, 1932, licences, $552; May, 1931, $1,520. May, 1932, total, $3,622,517; May, 1931, $4,687,192.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of May, 1931, and May, 1932:—

May, 1932, tobacco, cut, 1,436,417 pounds; May, 1931, 1,487,028 pounds. May, 1932, tobacco, plug, 421,248 pounds; May, 1931, 514,004 pounds. May, 1932, cigarettes, number 312,827,772; May, 1931, 382,982,975. May, 1932, cigars, number 10,552,455; May, 1931, 14,734,327. May, 1932, snuff, 68,502 pounds; May, 1931, 74,941 pounds. May, 1932, foreign raw leaf tobacco, 1,108,312 pounds; May, 1931, 1,434,154 pounds.

VICTORIA HAD AN ACTIVE FISCAL YEAR

Customs-Excise Business for the Twelve Months Period

PORT records of Victoria, the gateway of Canada on the Pacific coast, covering the Customs-Excise business transacted in the fiscal year ended March 31, 1932, furnished the REVIEW by F. W. Davey, Collector, show a decrease of 18 per cent in revenue and 20 per cent in entries received compared with the previous fiscal year. Collections received at the Customs Express Branch showed a decrease of 35 per cent, entries 32 per cent, and packages handled 35 per cent. The shrinkage in business at the Postal Branch was less, amounting to only a 9 per cent decrease in revenue, a 10 per cent decrease in entries and a 14 per cent decrease in packages handled. Following is a detailed summary of the Customs-Excise business at Victoria in 1931-32, showing decrease or increase compared with the previous year:—

Import duty $1,316,141, decrease $527,244; Excise tax $411,001, increase $179,606; Excise duty $146,061, decrease $72,214; sundry collections $6,098, decrease $974; import entries 15,704, decrease 4,519; Excise tax entries 2,093, decrease 33; Excise duty entries 413, decrease 62; total collections received $1,879,302, decrease $420,825; total number of entries received 18,210, decrease 4,614.

This illustration shows the inner harbour at Victoria, B.C.

Collections at the Customs Express Branch in the past fiscal year amounted to $40,014; entries received totalled 878, packages 5,359. In the previous fiscal year collections totalled $62,077; entries 1,288, packages 8,255. At the Customs Postal Branch totals for 1931-32 were: Collections $81,615; entries 2,327, packages 30,139. In the previous year collections totalled $89,519; entries 2,588, packages 35,199.

Shipping Returns

Shipping returns covering the port of Victoria for the last two fiscal years show a decrease in sea-going vessels, entered and cleared, of 14 per cent and 12 per cent respectively, and in coastwise shipping, entered and cleared of 12 per cent and 13 per cent respectively. The aggregate tonnage of coastwise shipping, however, was heavier owing to the fact that last year larger vessels were engaged in this trade. The following summary covers shipping returns for the fiscal year just ended, with returns for the previous year in brackets: Vessels entered from sea 2,228 (2,593), tonnage 4,493,434 (4,970,336): cleared 2,099 (2,404), tonnage 3,987,828 (4,411,715). Vessels entered coastwise 3,087 (3,537), tonnage 3,762,965 (3,670,084); cleared 3,294 (3,789), tonnage 4,369,955 (4,289,608).

Mr. Davey states that only 13 new vessels were added to the Register Book at Victoria in the past fiscal year, while in the previous five years an average of 40 vessels a year had been added. The number of vessels on registry books on December 31, 1931, was 510, tonnage 120,129. This number was made up of 163 sailing vessels, 116 steam vessels and 231 motor vessels. Shipping casualties for the year numbered 13.

Air Traffic

Although this port does not possess a fully equipped air harbour considerable air traffic entered and cleared in the twelve months period, as the following figures will show: seaplanes entered from the United States 345, passengers 515; seaplanes cleared for the United States 359 (no record of passengers carried). Included in the above totals are 130 round trips between Victoria and Seattle of mail planes, which carried a total of 2,273 bags of mail, weighing in all 76,877 pounds. Aeroplanes inwards from the United States numbered 20, outwards 18. Seaplanes coastwise totalled inwards 253, outwards 249.

United States automobiles entered through Victoria on 60-day touring permits in the past fiscal year numbered 14,263, passengers 40,920. The decrease in foreign automobile tourist traffic compared with the previous year was about 21 per cent.

MUCH WHISKEY SEIZED

Taken on West Coast of Vancouver Island

CUSTOMS officers of the port of Vancouver and the Royal Canadian Mounted Police recently succeeded in placing under seizure a large quantity of Scotch malt whiskey which had been smuggled into Canada on the west coast of Vancouver Island, and which was being conveyed to the mainland of British Columbia for consumption by means of the Nanaimo-Vancouver ferry, the seizure being made while the boat was in transit. The liquor was contained in thirty-three small kegs which were in turn loaded on a Reo truck, covered with burlap and concealed behind a wicker chair, bedsprings and other household effects, the whole load being made up as much like a load of furniture in process of removal as possible. The driver in charge of the load was placed under arrest, and later appeared in court to answer a charge against him under the Excise Act. The truck and the liquor were declared confiscated. Enquiries are being continued with a view to ascertaining the real owner of the whiskey.

BOOTLEG BREWERY RAIDED

Quantity of Liquor Seized in Vancouver

A SMALL bootleg brewery was raided in Vancouver recently by officers of the Customs-Excise Preventive Service, and a substantial quantity of home-brewed beer, both in bulk and bottled, together with the brewing apparatus, was seized. The owner of the outfit and his wife were arrested. The brewery disposed of its output through a secret organization called the *Owls Club*, admittance to which was obtained by cards issued by the proprietor.

The owner declared that no beer had been sold at the club but that the entire output of the brewery was consumed by himself and friends. His constitution, he explained, called for a mild stimulant.

DETAILS OF BUDGET CHANGES IN SALES AND EXCISE TAXES

SALES TAX.—*The goods in italic were previously subject to tax at the full rate and have now been added to the exemptions from sales tax on and after April 7, 1932:—*

Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportmen's purposes;

Printed textbooks authorized by the Department of Education of any province in Canada *and phonograph records so authorized for instruction in the English and the French language,* and materials used exclusively in the manufacture or production thereof;

Bi-monthly magazines;

Calf, cattle, hog, *fox* or poultry feed;

Goods enumerated in Customs Tariff Item,—

40—*Salt for use of the sea or gulf fisheries.*

The following goods, formerly exempt from tax, now taxable at the full rate in force on and after April 7, 1932:—

Bakers' cake and pies, when produced by any one manufacturer or producer, to the value of more than Five Thousand Dollars in any one calendar year; (Rolls, Buns and similar goods, whether sweetened or not, are taxable.)

Substitutes for Butter;

Lard compound and similar substances, made from animal or vegetable stearine or oils;

Materials for use solely in the manufacture of any substitute for butter or lard;

Extract of rennet;

Ice cream;

Goods enumerated in Customs Tariff Items,—

45—Milk foods, n.o.p.; prepared cereal foods, in packages not exceeding twenty-five pounds weight each;

46—Prepared cereal foods, n.o.p.;

Lard, when imported;

Oatmeal, Rolled Oats, Cornmeal and Rolled Wheat, when in packages of five pounds and under each in weight (effective May 24, 1932).

Bran and Middlings when in packages of five pounds and under each in weight (effective May, 24, 1932).

The following goods formerly taxable at the full rate, exmpted from April 7 to May 23, 1932, then subject to the half rate in force:—

All articles manufactured or produced by the labour of the blind in institutions in Canada established for their care or under the control or direction of such institutions.

The goods in italic were formerly taxable at the full rate, now subject to the half rate in force effective April 7, 1932:—

Printing paper for use exclusively in producing newspapers and quarterly, monthly, *bi-monthly* and semi-monthly magazines, weekly literary papers unbound, *bibles, missals, prayer books, psalm and* hymnbooks, religious tracts and Sunday school lesson pictures.

The following goods formerly taxable at the half rate, now taxable at the full rate in force effective April 7, 1932:—

Biscuits of all kinds.

SPECIAL EXCISE TAX.—*The following goods, formerly exempt from the special excise tax under Order in Council, now provided for as exempt in the statute:—*

Boards, planks and deals of fir, spruce, pine, hemlock or larch, in the rough, or not further manufactured than planed or dressed on one side, when imported from a country which admits free of duty similar lumber imported from Canada.

The following goods hitherto subject to the special excise tax on importation, now added to the exempt list effective April 7, 1932:—

Animals for the improvement of stock.

Tax on cable, telegraph, radio and similar messages:—

A tax of five cents upon each such message transmitted for which a charge is made, other than press despatches or commercial news despatches.

Note: This tax applies to every message originating in Canada, other than those mentioned above. It applies to messages sent by Federal or Provincial Governments or Officers thereof.

Tax on telephone messages:—

(*a*) On subscriber long distance telephone calls, i.e., where a call is made by a subscriber, the tax is six per cent of the charge made for the call: provided that such calls, when for amounts not exceeding fifteen cents, are exempt.

(*b*) On long distance telephone calls made from any public pay station, whether operated by means of automatic slot machines or otherwise, a tax of five cents for each such call for which a charge of more than twenty-five cents and not more than eighty cents is made, and five cents for each additional charge of eighty cents or fraction of eighty cents.

Note: The maximum charge for tax on any one telephone call is twenty-five cents. The tax applies on messages sent by Federal or Provincial Governments or Officers or employees thereof. There is no tax imposed on any telephone call for which no charge is made.

Tax on seats in pullman or parlour cars:—
The tax is ten cents on each such seat.

Tax on berths and other sleeping accommodation on Railway Trains:—
A tax of ten per cent of the price paid for such accommodation, provided that, in no case, shall the tax imposed be less than twenty-five cents.

Note: The tax will apply on the charge made, which will include currency exchange, if any. The tax on seats, berths, etc., will apply to the Crown as well in the right of the Dominion as in the right of any province and will apply to any officer, servant, agent or employee thereof.

General Note: The taxes on cable, telegraph, radio, telephone and other messages and on seats, berths, etc., are effective on and after May 2, 1932.

* * NEWS AND COMMENT * *

SAINT JOHN, N.B.: J. H. Hamilton, Collector of National Revenue at Saint John, retired on superannuation on May 26, 1932, after 36 years of service. Mr. Hamilton entered the Customs in 1896 as Acting Appraiser, shortly afterwards receiving the appointment of Appraiser. In 1919 he was appointed Customs Dry Goods Appraiser, then Customs Appraiser (Divisional) from which position he was promoted to that of Collector of Customs and Excise in June, 1929. The retiring Collector is prominently identified with welfare work, and with the religious life of the community. Commenting editorially on Mr. Hamilton's retirement, the Saint John *Evening Times-Globe* wrote in part:—

> It is a simple truth to say that the business interests having anything to do with the Customs regret the retirement of Collector James H. Hamilton. His appointment to that office was a deserved promotion, and his knowledge of Customs laws and administration and his earnest desire to serve the public, combined to make him an official with whom people liked to do business.

MONTREAL: John Hough, Chief Clerk of the Customs-Excise port of Montreal, died on May 1, 1932, after a brief illness. The late Mr. Hough was born in Ireland in 1867, and entered the Customs service in 1890, being employed as an Acting Tide Waiter. Nine years later he was promoted to be Clerk, and passed through the various grades until August, 1931, when he was made Chief Clerk, succeeding Mr. Michael McGoldrick. His death has occasioned much regret among his many friends in Montreal, and his colleagues of the Customs-Excise staff at that port.

Collections received at the Customs Express Branch, Montreal, in May, 1932, amounted to $149,564. Packages delivered totalled 9,924, entries received 2,133. Collections at the Customs Postal Branch totalled $77,205.

The large derrick boat *Foundation Scarboro*, specially constructed for laying Toronto's new water intake, was launched on May 7 from the yards of Canadian Vickers, Limited, Montreal. The craft is interesting as being the largest of its type in Canada, and also because of the special work it is to do in laying 100-foot sections of steel and concrete pipe on the bed of Lake Ontario off Scarboro, the Toronto suburb after which the boat was named.

FREDERICTON, N.B.: The new provincial highway traversing Northern New Brunswick from St. Leonard, on route No. 2, to Campbellton on route No. 11, a distance of approximately 90 miles, has been formally opened, and the province is now completely banded by a main trunk highway system. This important link in the provincial road system will be known as route No. 17, and costs $1,500,000 to complete.

The new road runs through three counties, Restigouche, Victoria, and Madawaska, in the northern section of the province, and providing as it does a short route between the eastern and western sections of the province in the north, has been much used since its completion last fall. The new road also affords a short cut from points in Eastern United States to the famous salmon waters of the Restigouche river, which empties into the Bay of Chaleur near Campbellton, and also to points in the Gaspe peninsula, Quebec.

Toronto: Collections received during May, 1932, at the Customs Express Branch, amounted to $216,514. Packages received totalled 37,624, entries 3,076. At the Customs Postal Branch collections were $72,526, packages received 27,799, packages delivered 24,926, entries 2,452.

Aeroplanes reported inwards at the Customs Leaside Air Harbour, during May, totalled 18, Canadian 10, United States 8; outwards 23, Canadian 13, United States 10. Passengers inwards numbered 23, outwards 25.

Halifax, N.S.: A new fast freight service between Canada and Europe, from Halifax, Nova Scotia, will be inaugurated this season, according to an announcement by Furness, Withy and Co., Limited. The service will take the place of a similar one discontinued twelve years ago owing to lack of cargo, and is being restored owing to the amount of overseas cargo now offering from Canadian sources, as well as the increased trade between the West Indies and Great Britain now routed via Halifax.

The service, it is stated, will be in operation the year round, and, according to advanced schedules, there will be monthly sailings to London by the fast freighters *London Corporation* and *London Exchange*. The new service, scheduled to commence on May 31, with the sailing of the *London Corporation* from Halifax, will be considerably augmented in August, when the apple shipping season commences. The first cargo to go by the *London Corporation* consisted largely of deals, lobsters, and package freight.

Nova Scotia apples exported from Halifax to different markets during the last season totalled 911,725 barrels, 16,158 half barrels, and 16,962 boxes, hampers and cartons. Of this quantity London, with approximately 360,000 barrels, and Liverpool with 265,000 barrels, Manchester with 110,000 barrels, provided the largest markets. Cardiff, Antwerp, Glasgow, Dunkirk, Rotterdam, Havre, Copenhagen, Avonmouth, Gothenburg, Stockholm, Hull and New York, in the order named, followed.

Nova Scotia apples exported from Saint John to London were 1,220; to Antwerp, 125 barrels.

CHANGES IN PORTS

The following changes have been made in the list of ports, outports and Preventive Stations, effective on the dates indicated hereunder:—

Deloraine, Man., an outport and warehousing port under the survey of the port of Brandon, closed, effective 1st June, 1932.

Goodlands, Man., established an outport and warehousing port under the survey of the port of Brandon, effective 1st June, 1932.

Deseronto, Ont., an outport and warehousing port under the survey of the port of Napanee, closed, effective 1st July, 1932.

* * DEPARTMENTAL RULINGS * *

Japanese plain tissue paper made up into pads with glue or other adhesive along one edge. Tariff item 198.

Wire roofing nails fitted with lead caps, per samples, and wire roofing nails fitted with lead washers around the heads, per samples. Tariff item 430e.

China closet tank imported separately from the closet. Tariff item 288.

Hinges of iron or steel, nickel plated. Tariff item 430a.

Chick troughs, drinking fountains and feed hoppers made of galvanized iron, used in raising poultry. Tariff item 446a.

Paper hanger's table of wood, with folding wooden legs for convenience in transporting the table from one paper hanging job to another. Tariff item 506.

Shelves of iron or steel, finished in enamel colours, designed to be fastened to walls. Tariff item 446a.

Shelves in the form of cabinets. Tariff item 519.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) Should special duty be collected on usual coverings for goods of a class or kind not made or produced in Canada, when shown separately on the invoice? The goods in question are imported from Great Britain and are subject to an ad valorem duty of 15 per cent and the packing to an ad valorem duty of 7½ per cent.

(2) What is the proper procedure when a Canadian tourist who has failed to obtain a C. 12 permit for his automobile, returns to Canada from the United States and reports to Customs without any papers covering the exportation of the car?

(3) How frequently are sales of unclaimed goods held at the ports of Montreal and Toronto?

The answers are:—

(1) Packing charges may be considered as definitely tied up with the cost of the goods to the importer, and where a special duty does not apply on the goods, it should not be applied to the packing charges, though invoiced separately, where the packing is destroyed and does not go into consumption.

(2) Permit form C 12 fulfils a double purpose. First, it provides a form of report outwards which takes the place of an export entry required under section 95 of the Customs Act in respect of all goods exported. Secondly, on the arrival of the vehicle at the Canadian frontier port on return it enables Customs officers to identify the vehicle as Canadian or duty-paid by verifying the engine and serial numbers thereon with those shown on the permit, and to assure himself that ownership has not changed. Vehicles taken out without report at Customs should be detained and the particulars should be telegraphed to the Department for instructions.

(3) Twice each year.

The following questions will be dealt with in the next number:—

(1) A resident of Canada living near the boundary wishes to have his automobile painted in the United States. What Customs forms would be required when the automobile was presented at the Canadian Customs for payment of duty on the painting job?

(2) A person enters Canada as a settler and six months later returns to the United States but is refused entrance to that country by the U.S. immigration authorities. He returns to Canada on the same day. Would he be considered a new settler and be obliged to complete form B. 4 again?

(3) Who was the first Commissioner of Customs?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY-JUNE

ADDITIONS

NOVA SCOTIA

WEYMOUTH (Meteghan River): J. E. Comeau, Sub-Collector of Customs and Excise, Limited Service.

QUEBEC

ATHELSTAN (Franklin Centre): R. M. Fraser, Customs Excise Enforcement Officer.

QUEBEC (Lac Frontiere): J. M. L. J. A. Veilleux, Sub-Collector of Customs and Excise, Limited Service Outport.

ONTARIO

TORONTO: F. A. Bradley, O.A.S., Watchman.

DEDUCTIONS

PRINCE EDWARD ISLAND

CHARLOTTETOWN: E. de B. Peake, Assistant Customs Appraiser (superannuated).

NEW BRUNSWICK

SAINT JOHN: J. H. Hamilton, Collector of Customs and Excise, Grade 5 (superannuated).

QUEBEC

ATHELSTAN (Franklin Centre): R. C. Manning, Customs Excise Enforcement Officer (retired).

MONTREAL: J. R. A. Belanger, Customs Excise Clerk (superannuated); J. A. F. Goulet, Customs Truckman (deceased).

ROCK ISLAND (Magog): W. W. J. Ducharme, Customs Excise Examiner, Grade 1 Outport (retired).

ST. JOHNS: L P. Bastien, Customs Excise Examiner (resigned).

ONTARIO

BRANTFORD: J. W. Blakney, Assistant Customs Appraiser (superannuated).

Galt: J. W. Rendall, Customs Excise Clerk (resigned).

Kitchener: Charles Craig, Customs Excise Examiner (resigned).

Toronto: Ernest Webb, Gauger (superannuated).

Manitoba

Winnipeg: J. J. Hughes, Customs Excise Examiner (superannuated).

British Columbia

New Westminster: R. P. Purdie, Customs Excise Clerk (deceased).

Victoria: W. J. Burnes, Customs Excise Supervising Officer (superannuated).

Preventive Service

C. W. Allen, Customs Excise Enforcement Officer (retired); T. E. Armstrong, Customs Excise Enforcement Officer (superannuated); A. R. Ascah, Master Customs Patrol Boat "Alachasse" (transferred to R.C.M. Police); Capt. W. Ascah, Master Customs Patrol Boat "Conestoga" (transferred to R.C.M. Police); Ernest Auger, Special Customs Excise Officer, Grade 2 (retired); G. H. Barbour, District Chief, Customs Excise Preventive Service (retired); J. C. Berrie, Special Customs Excise Officer, Grade 3 (retired); G. A. Boivin, Customs Excise Enforcement Officer (retired); J. W. Bonner, Master Customs Patrol Boat "No. 4" (transferred to R.C.M. Police); J. E. A. Boudreau, Special Customs Excise Officer, Grade 1 (retired); J. A. Bowes, Special Customs Excise Officer, Grade 1 (retired); J. A. Brisebois, Master Customs Patrol Boat "Madawaska" (transferred to R.C.M. Police); G. M. Buchanan, Special Customs Excise Officer, Grade 1 (retired); W. R. Burt, Customs Excise Enforcement Officer (retired); D. Campbell, Master Customs Patrol Boat "No. 10" (transferred to R.C.M. Police); G. G. Cass, Customs Excise Enforcement Officer (retired); J. T. A. Chouinard, Master Customs Patrol Boat "Fernand Rinfret" (transferred to R.C.M. Police); Louis Choquette, Special Customs Excise Officer, Grade 1 (retired); B. M. Christie, Customs Excise Enforcement Officer (retired); H. W. Coffin, Master Customs Cruiser "Preventor" (transferred to R.C.M. Police); A. R. Cote, Customs Excise Enforcement Officer (retired); G. J. Cotreau, Customs Excise Enforcement Officer (retired); Alex. Crawford, Special Customs Excise Officer, Grade 2 (retired); E. L. Croft, Master Customs Patrol Boat "Adversus" (transferred to R.C.M. Police); J. H. Crowdis, Customs Excise Enforcement Officer (retired); D. G. Currie, Customs Excise Enforcement Officer (retired); Joseph Curry, Special Customs Excise Officer, Grade 2 (retired); H. J. Dalton, Clerk, Grade 2 (retired); Robert Daw, Customs Excise Enforcement Officer (retired); P. J. Dawson, Special Customs Excise Officer, Grade 2 (retired); F. Devarennes, Special Customs Excise Officer, Grade 1 (retired); M. F. Donovan, Special Customs Excise Officer, Grade 1 (retired); F. J. Doyle, Special Customs Excise Officer, Grade 2 (retired); M. F. Egan, Customs Excise Enforcement Officer (retired); G. O. Everell, Customs Excise Enforcement Officer (retired); H. Fidler, Customs Excise Enforcement Officer (superannuated); J. P. Fraser, Master Customs Patrol Boat "Ulna" (transferred to R.C.M. Police); Mrs. B. M. Freeman, Stenographer, Grade 2 (retired); R. B. Gates, Customs Excise Enforcement Officer (retired); R. W. Gray, Master Customs Patrol Boat "O-28" (transferred to R.C.M. Police); C. W. Heather, Master Customs Patrol Boat "Chaleur" (transferred to R.C.M. Police); R. J. Herman, Master Customs Patrol Boat "Scatarie" (transferred to R.C.M. Police); T. F. Hinnegan, Special Customs Excise Officer, Grade 2 (retired); J. J. Hogan, Customs Excise Enforcement Officer (retired); F. R. Inglis, Special Customs Excise Officer, Grade 2 (retired); J. A. Jenkin, Special Customs Excise Officer, Grade 2 (retired); J. A. Jodoin, Special Customs Excise Officer, Grade 2 (retired); J. H. C. Johnston, Customs Excise Enforcement Officer (retired); L. V. Kehoe, Special Customs Excise Officer, Grade 1 (retired); J. C. Kelly, Master Customs Patrol Boat "Beebe" (transferred to R.C.M. Police); A. Z. Lalonde, Special Customs Excise Officer, Grade 2 (superannuated); W. H. LeGoff, Customs Excise Enforcement Officer (retired); W. LeMesurier, Master Customs Patrol Boat "O-27" (transferred to R.C.M. Police); J. C. McCarty, Master Customs Cruiser "Fleurdelis" (transferred to R.C.M. Police); E. T. McGinnis, Master Customs Patrol Boat "Bristle" (transferred to R.C.M. Police); J. J. McIntyre, Customs Excise Enforcement Officer (retired); B. H. McLaughlin, Special Customs Excise Officer, Grade 2 (retired); C. J. McLeod, Special Customs Excise Officer, Grade 2 (retired); G. F. J. McNames, Special Customs Excise Officer, Grade 2 (retired); M. F. MacDonald, Master C.P.B. "Despatcher" (transferred to R.C.M. Police); T. D. Mabe, Master Customs Patrol Boat "Stalwart" (transferred to R.C.M. Police); W. K. Matheson, Customs Excise Enforcement Officer (retired); Jas. Murray, Special Customs Excise Officer, Grade 2 (retired); Miss L. M. Nixon, Clerk, Grade 3 (retired); Jas. O'Brien, Master Customs Patrol Boat "Behave" (transferred to R.C.M. Police); J. A. Orr, Master Customs Patrol Boat "Negnac" (transferred to R.C.M. Police); F. J. Platts, Customs Excise Enforcement Officer (retired); A. E. Quartermain, Customs Excise Enforcement Officer (retired); A. Quenneville, Special Customs Excise Officer, Grade 2 (retired); Fred Richard, Master Customs Patrol Boat "Vigil" (transferred to R.C.M. Police); G. C. Roberts, Master Customs Cruiser "Baroff" (transferred to R.C.M. Police); F. G. Saunders, Special Customs Excise Officer, Grade 2 (retired); F. E. Smith, Master Customs Patrol Boat "Ellsworth" (transferred to R.C.M. Police); Miss I. Stephen, Stenographer, Grade 2 (retired); J. P. Theriault, Special

Customs Excise Officer, Grade 2 (superannuated); F. Touchette, Special Customs Excise Officer, Grade 2 (retired); E. Tousnard, Master Customs Patrol Boat "Guardian" (transferred to R.C.M. Police); John Vaughan, Master Customs Patrol Boat "Bayhound" (transferred to R.C.M. Police); P. E. Verret, Customs Excise Enforcement Officer (retired); A. G. Wallace, Special Customs Excise Officer, Grade 1 (retired); J. H. Weir, Special Customs Excise Officer, Grade 1 (retired); Mrs. M. A. White, Clerk, Grade 4 (superannuated); Willard Wood, Customs Excise Enforcement Officer (retired); Angus Young, Special Inspector of Customs and Excise (retired).

Administrative

Miss A. B. Adams, Stenographer, Grade 2 (resigned).

PROMOTIONS

Nova Scotia

Liverpool: H. E. Sawyer, from Customs Excise Examiner, Limited Service, to Collector of Customs and Excise, Limited Service (Registrar of Shipping).

New Brunswick

Saint John: C. W. Thompson, from Customs Warehouse Keeper to Gauger.

Woodstock (St. Leonards): J. A. Gaudreau, from Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

Quebec

St. Johns: J. L. S. Pinsonnault, from Cashier and Computing Clerk to Collector of Customs and Excise, Grade 3.

(Frelighsburg): J. R. Doherty, from Customs Excise Examiner, Limited Service, to Sub-Collector of Customs and Excise, Limited Service.

Ontario

Hamilton: Thos. McDonald, from Customs Truckman to Customs Excise Clerk.

Kingston: J. W. Connor, from Customs Truckman to Customs Excise Examiner.

Kitchener: J. Klepper, from Customs Excise Cashier to Chief Customs Excise Clerk, Grade 4 Port.

London: S. E. Wood, from Express and Postal Computing Clerk to Cashier and Computing Clerk.

St. Thomas: W. W. Trott, from Customs Excise Examiner to Cashier and Computing Clerk.

Toronto: W. F. Guthrie, from Head Clerk to Chief Customs Excise Clerk, Grade 8.

British Columbia

Penticton (Princeton): J. A. Brown, from Customs Excise Examiner, Grade I to Sub-Collector of Customs and Excise, Grade I.

Vancouver: W. G. Ash, from Customs Guard to Customs Excise Examiner.

Victoria: J. E. Kenny, from Customs Appraiser to Chief Customs Excise Clerk, Grade 5.

Inspection

Thos. Clarke, A. G. B. Wilson, from Assistant Inspectors of Customs and Excise to Inspectors of Customs and Excise.

Audit

J. B. H. Crevier, from Computing Clerk to Assistant Customs Appraiser.

Administrative

Mrs. S. M. Montgomery, from Stenographer, Grade 2 to Stenographer, Grade 3; T. S. Patterson, from Clerk, Grade 3 to Clerk, Grade 4.

TRANSFERS

G. F. Barron, from Customs Excise Examiner, Amherstburg, Ont., to Customs Excise Examiner, Port Colborne, Ont.

Gaston Carle, from Clerk, Grade 3, Preventive Service to Clerk, Grade 2, Administrative.

E. N. Lund, from Customs Excise Examiner, Fort Frances, Ont., to Sub-Collector of Customs and Excise, Grade 1, Rainy River, Ont.

E. J. McCoy, from Sub-Collector of Customs and Excise, Grade 1, Dunnville, Ont., to Customs Excise Clerk, Hamilton, Ont.

C. G. O'Brien, from Customs Excise Examiner, Pictou, N.S., to Customs Excise Clerk, New Glasgow, N.S.

PROMOTIONS AND TRANSFERS

M. R. Dickinson, from Assistant Inspector of Customs and Excise, Oakville, Ont., to Inspector of Customs and Excise, Toronto, Ont.

F. L. Ross, from Customs Excise Clerk (relieving), Saint John, N.B., to Senior Customs Excise Clerk, Inspection.

DISMISSALS

Quebec

Montreal: J. A. Cayer, Customs Truckman (services dispensed with for having been apprehended in the act of stealing from a case of goods that was being dealt with at Customs).

Ontario

Bridgeburg: A. Sherk, Customs Excise Examiner (services dispensed with for being found guilty of smuggling liquor into the United States).

Toronto: H. W. McNulty, Office Boy (services dispensed with for having been convicted of a serious crime).

British Columbia

Prince Rupert (Stickeen): W. R. Overend, Sub-Collector of Customs and Excise, Limited Service Outport (services dispensed with for failure to properly account for Crown funds collected by him, and for unsatisfactory service).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	10,190,780 11	7,886,948 19		
Less Refunds and Drawbacks	877,551 55	552,047 90		
Net	9,313,228 56	7,334,900 29	1,978,328 27	....
EXCISE TAXES	3,634,627 80	7,317,585 24		
Less Refunds and Drawbacks	27,429 19	74,025 30		
Net	3,607,198 61	7,243,559 94	....	3,636,361 33
EXCISE DUTIES	4,812,205 31	3,961,090 99		
Less Refunds and Drawbacks	68,001 81	40,679 16		
Net	4,744,203 50	3,920,411 83	823,791 67	....
SUNDRY COLLECTIONS	87,332 22	62,027 95		
Less Refunds and Drawbacks	468 64	Nil		
Net	86,863 58	62,027 95	24,835 63	....
Net Totals	17,751,494 25	18,560,900 01	2,826,955 57	3,636,361 33
Net Increase	....	....	....	809,405 76

TOTALS FOR THREE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	33,923,181 72	22,425,669 70		
Less Refunds and Drawbacks	2,480,324 67	1,831,568 79		
Net	31,442,857 05	20,594,100 91	10,848,756 14	....
EXCISE TAXES	7,705,739 25	18,036,513 60		
Less Refunds and Drawbacks	124,966 95	202,855 47		
Net	7,580,772 30	17,833,658 13	....	10,252,885 83
EXCISE DUTIES	13,169,278 73	10,579,675 64		
Less Refunds and Drawbacks	293,301 99	170,993 91		
Net	12,875,976 74	10,408,681 73	2,467,295 01	....
SUNDRY COLLECTIONS	247,163 79	205,755 07		
Less Refunds and Drawbacks	500 59	808 01		
Net	246,663 20	204,947 06	41,716 14	....
Net Totals	52,146,269 29	49,041,387 83	13,357,767 29	10,252,885 83
Net Decrease	....	....	3,104,881 46	....

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JUNE 1931 AND JUNE 1932

—	June 1931	June 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	831,482 97	1,772,322 73	....	940,839 76

TOTALS FOR THREE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	44,836,307 28	44,138,462 04	697,845 24	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1931 AND 1932

—		June, 1931		June, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		.....	54,348,421	.....	40,945,490
Total Exports (Foreign Produce)		.....	971,424	.....	755,585
Principal items of Exports—					
Wheat	Bush.	20,783,219	12,833,745	15,857,427	9,654,703
Wheat flour	Brls.	490,294	1,760,850	570,861	1,962,785
Fish	Cwt.	181,703	2,251,039	172,277	1,933,416
Furs	$	.....	533,578	.....	352,479
Meats	Cwt.	13,413	271,746	55,521	571,035
Cheese	Cwt.	40,781	493,054	48,321	472,502
Planks and boards	M ft.	86,850	2,009,425	110,685	2,170,055
Wood pulp	Cwt.	888,285	2,241,548	597,077	1,296,166
Newsprint	Cwt.	3,794,778	10,069,585	3,117,912	7,377,790
Automobiles and parts	$	.....	521,992	.....	349,457
Copper, partially manufactured	Cwt.	143,577	1,182,587	333,820	1,807,518
Nickel, unmanufactured	Cwt.	36,161	828,387	22,798	521.060
Imports entered for Consumption—Free goods		.....	18,185,233	.....	14,781,675
Imports entered for Consumption—Dutiable goods		.....	34,323,301	.....	25,532,549
Total Imports entered for Consumption		.....	52,508,534	.....	40,314,224

—		Three months ended June, 1931		Three months ended June, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		.....	148,116,741	.....	108,515,650
Total Exports (Foreign Produce)		.....	2,722,202	.....	2,043,136
Principal items of Exports—					
Wheat	Bush.	54,985,687	33,910,283	38,913,729	23,818,927
Wheat flour	Brls.	1.297,676	4,662,751	1,288,118	4,505,581
Fish	Cwt.	523,172	5.529,116	431,155	3,839,108
Furs	$	.....	2,094,279	.....	1,468,934
Meats	Cwt.	45,811	832,752	150,856	1,621,622
Cheese	Cwt.	61,000	783,153	67,255	691,664
Planks and boards	M ft.	235,485	5,245,338	216.228	4,169,876
Wood pulp	Cwt.	2.786,367	6,838,475	1,858,543	3,935,523
Newsprint	Cwt.	10,550,610	28.405,694	8,928,788	21,249,901
Automobiles and parts	$	.....	1,722,445	.....	831,956
Copper, partially manufactured	Cwt.	293,405	2,513,892	725,883	3,959,592
Nickel, unmanufactured	Cwt.	202,410	4,359,820	80,542	1,788,446
Imports entered for Consumption—Free goods		.....	58,570,864	.....	40,072,549
Imports entered for Consumption—Dutiable goods		.....	118,584,450	.....	74,397,283
Total Imports entered for Consumption		.....	177,155,314	.....	114,469,832

THE GENTLE ART OF CIVILITY

THE point has been stressed before, but it will bear repetition, that *civility* should be a predominant characteristic of a civil servant. Particularly does this apply to officers of Customs whose duties call upon them to serve the public in the Long Rooms of the larger Customs Houses, in the examination of baggage at railway stations, at ferries or bridges or at isolated frontier offices. Civility costs nothing. Cultivate its acquaintance. It is an investment which pays prompt dividends in worth-while currency of goodwill and friendliness. And it is a currency which does not depreciate in value.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, G. W. Taylor.
Commissioner of Income Tax, C. F. Elliott.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman)*, Commissioner of Customs.
G. W. Taylor, Commissioner of Excise.
C. F. Elliott, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Loyalty and Co-operation

MANY letters reach the *Editor* written by officers in the service, expressing appreciation of the instructive articles in the REVIEW. It is apparent that the monthly publication is welcomed by those employed by the Department in many capacities in the three divisions, and is regarded as a friendly link between headquarters and the National Revenue staff throughout the Dominion. From its first issue in October, 1927, to the present the REVIEW has endeavoured to stimulate the spirit of loyalty to the Department on the part of its employees. It has offered instruction and friendly counsel, and tried to be of assistance to officers who are faced frequently by difficult problems. The many letters of appreciation indicate that the REVIEW is doing its full share in promoting co-operation and a family feeling in a Dominion wide service brought into close contact with the business and travelling public.

Busy Year at Montreal

GENERAL cargo handled through the harbour of Montreal in the shipping season of 1931, and total revenue received, show substantial increases over the previous year's figures, according to the 1931 report of the Montreal Harbour Commission. The total tonnage, including imports, exports and domestic merchandise, amounted to 9,914,374 tons, an increase of 226,605 tons over 1930. Import tonnage reached a new high figure, viz., 3,568,542 tons for the third successive year. This increase was due principally to larger receipts of bulk cargo commodities such as petroleum oil, gasoline, woodpulp, corn, raw sugar and phosphates. Export tonnage amounting to 3,036,835 tons, decreased slightly, in spite of increased grain exports, owing largely to reductions in automobile and flour exports. Domestic merchandise reached a new high figure of 3,308,997 tons. Wheat exports dropped from 68,017,431 bushels in 1930 to 52,736,669 bushels in 1931, while shipments of barley, oats and rye showed large increases, bringing the total grain exports to 89,512,312 bushels, an increase of 7,842,448 bushels over 1930.

Revenue collected by the Harbour Commission last year amounted to $4,500,457, an increase of $189,522 over the previous year when $4,310,935 was collected. Last year's revenue comprised the following:—Grain elevator system, $1,917,942; wharfage dues, $1,157,642; railway traffic department, $453,146; rental of sheds, etc., $383,496; rental of harbour spaces, $245,020; sundry receipts on revenue account, $204,974; storage warehouse, $129,995; interest, $8,257.

Trans-Atlantic ship arrivals at Montreal in 1931 numbered 811. Coasting vessels inwards totalled 339 and inland vessels inwards 4,000. These figures show slight decreases from the previous year's totals.

Montreal continues to hold its position as the foremost grain shipping seaport on the North American continent, with Vancouver, New York and Galveston, Texas, following in the order named. Grain shipped through the port of Montreal in the ten-year period from 1921 to 1931 amounted to 1,544,000,000 bushels. During the same period the volume of commodities handled, other than grain, increased from 2,791,671 tons to 7,757,203 tons, an increase of 177 per cent.

Customs Seizure at Bear Cove

A LARGE rum *cache* was unearthed recently in a cave near Bear Cove, Halifax County, Nova Scotia, by officers of the Royal Canadian Mounted Police. Information was received that contraband liquor was being landed at night near the cove. After searching several fish sheds in the vicinity, without results, the officers turned their attention to the government fish shed which they noticed was built against a high embankment. Inside the building the wall facing the embankment was partly hidden by two dories piled against it. Removing these the officers saw a small opening the size of a nail hole and at this opening they detected the smell of rum. This opening was found afterwards to serve as a key-hole to the deal door that formed part of the wall. The planks removed, a large underground room was revealed, 30 feet deep, 14 feet wide and 8 feet high, filled with kegs of rum.

Difficulty was experienced in transporting the rum to the Customs warehouse in Halifax, 12 miles distant, as the road leading to the main highway was rendered almost impassable by heavy rains. The loaded truck could not proceed so chains were put on the patrol car and the kegs were carried ten at a time to the highway.

The seizure consisted of 725 gallons of rum in 5-gallon kegs.

Official Opening of New Seaport

WITH the official opening of Moosonee, on James Bay, seaboard terminus of the Temiskaming and Northern Ontario Railway, a new advance of Canada's northland was recorded. The official opening of Moosonee, 186 miles from Cochrane, 440 from North Bay and 750 from Toronto, was performed by Hon. George S. Henry, Premier of Ontario, and attended by the members of T. & N. O. Railway Commission and representatives of other railways in Canada and various municipalities and organizations throughout the Province of Ontario.

The projection of the T. & N. O. railway to Moosonee means that it is now possible to travel to James Bay by through cars from Ottawa, Montreal, Toronto and other points. The new line opens up a stretch of virgin country rich in mineral, forest and other resources. Until the railway penetrated this northern section of Ontario, James Bay was somewhat remote.

For more than 200 years, Indians and a few white men had been sending precious furs by dog-sled and canoe from the isolated outposts in the James Bay district to the centres of civilization. Now they can journey in and out by railway.

Not far from Moosonee Henry Hudson and a few faithful men perished in 1611 on a vain attempt to find the northwest passage.

So remote was the new terminus of the T. & N. O. railway only last year that when the rails reached there most of the inhabitants saw a locomotive for the first time.

The population of the James Bay district is still numbered in the hundreds, but the advent of the railroad is expected to make a difference. Already, Moosonee boasts a townsite and a branch bank. A comfortable hotel will, it is expected, soon attract sportsmen and tourists, for James Bay is said to be one of the greatest virgin fishing grounds in the world.

A tri-weekly train service from Cochrane to Moosonee has been inaugurated.

Fur Trading in Seventeenth Century

THE life of a fur trader in the seventeenth century, as revealed in journals and letters written by employees of the Hudson's Bay Company at the lonely outposts, never lacked adventure. Trading with the Indians never became humdrum. It was conducted, at first, by barter, the exchange value of skins being decided by the Chief Factor. Gradually a value of exchange was fixed by the Company, and uniformity amongst the many outposts was obtained. The medium of exchange was the *castor* or *made beaver* or simply a *skin*. If the trader assessed the value of certain furs at, say fifty *made beavers,* he handed the Indian fifty sticks, quills or other tokens, each representing one beaver. The Indian then selected the goods he wanted out of a great store which included cloth, capotes, blankets, caps, shirts, guns, powder horns, knives, hatchets, kettles, needles, pins, scissors, thimbles, fish hooks, paint, string, glass beads, etc. He paid for his purchases in sticks or quills. Never would an Indian leave the store until he had spent all his temporary fortune. When his " coin of the realm " was exhausted he continued to buy on credit, and he seldom defaulted in his payments. Rum, which played such an important part in the early days of the fur trade, was eventually debarred by Governor Simpson after witnessing a revolting brawl.

Outfitting a ship in London, England, for the fur trade, required a first hand knowledge of the red man's tastes or requirements. His desires varied, and gradually his demands turned to things of a practical nature, and the rush on beads and trinkets declined. The outfit of one of the Company's ships that sailed from London in 1672 consisted of 200 fowling pieces with powder and shot, 200 brass kettles, 12 gross of knives, 1,000 hatchets.

The red man's ways were little understood by the white traders. The Indian would undertake a long, difficult journey of fifty miles or more if, by so doing, he could purchase his powder or shot a little cheaper. Yet he would sometimes leave a valuable gun lying in the rain until it was ruined. Out of mere bravado, or in a spirit of boastfulness, he would sometimes destroy quantities of his most valued possessions. Wars between neighbouring tribes were frequent and most destructive. These happenings caused the Company officials great concern. The Governor and Committee in London finally instructed a Governor at one of the forts to keep the Indians from warring with one another, that they might bring a larger quantity of furs to the factory. On receiving the reply from the Governor, " Perhaps your Honours will tell me how I am going to do it," the Committee devoted a whole meeting to the question, and decided that nothing was easier, provided its instructions were implicitly obeyed. They wrote the Governor as follows:—

> Tell them what advantages they may make, that the more furs they bring, the more goods they will be able to purchase of us, which will enable them to live more comfortably and keep them from want in a time of scarcity. Inculcate better morals than they yet understand; tell them that it doth nothing advantage them to kill and destroy one another, that thereby they may so weaken themselves that the wild, ravenous beasts may grow too numerous for them, and destroy them that survive.

The record does not state whether or not the Governor was successful.

Increased Exports of Cattle and Bacon

EXPORTS of live cattle to Great Britain up to the end of June, 1932, totalled an increase of 898 over the total shipped in the first six months of 1931. The prospects are that shipments in the next few months will show a greater increase over the corresponding period last year.

The largest shipments this year have been made from the provinces of Ontario and Alberta, a statement of the origins of shipments showing 5,204 head from Ontario and 3,338 from Alberta. Manitoba supplied 788 head, Saskatchewan 390 and Quebec 73.

A substantial increase in the exports of Canadian bacon to the British market is also reported by the Department of Agriculture. From January 1 to May 31, 1932, shipments were four times greater or 10,500,000 pounds in excess of those in the same period a year ago, while pork shipments in the same comparison increased by nearly 2,000,000 pounds. During May of this year 3,855,500 pounds, out of total exports from Canada of 4,431,200 pounds, went to British buyers. For the same month a year ago the exports to Britain were 612,400 pounds out of a total to all countries of 768,200 pounds. Including exports to other countries, the total exports of Canadian bacon to the end of May in 1932 were 14,030,400 pounds against 3,497,000 pounds in the first five months of 1931.

When Arrested for Debt

WHEN computing leave of absence to be allowed Her Majesty's Customs officers in the colonies and elsewhere a hundred years ago, the Customs authorities at London, England, had to allow for time lost by officers due to *pecuniary embarrassment*, or in other words arrest for debt. The question arose whether or not these officers should be summarily dismissed from the service; if retained whether or not their term of absence should be considered as including their statutory leave.

A circular contained in one of the volumes of letters and documents which the *Editor* received from D. G. Hanson, Collector at St. Andrews, New Brunswick, and dated February 22, 1842, briefly states the circumstances and the decision arrived at by the London authorities. It is evident that the circular had been received neatly folded into the shape and size of an envelope and fastened with sealing wax. It was addressed *On the Service of the Customs, Collector at St. Andrews*, and reads as follows:—

> By the Commissioners for managing and causing to be levied and collected Her Majesty's Customs and other duties.
>
> The Board having adverted to that part of their Minute of the 23rd July, 1836, in regard to leave of absence to officers and clerks, in which it is provided that in case of an officer being arrested for debt, the Board, previously to his being allowed to resume his duty, will decide whether, with reference to the circumstances of his case, the individual shall be longer continued in the Service, and if so, whether any part of the period of his absence shall be allowed as his leave for the current year;
>
> Ordered,
>
> That, in future, no salary be allowed for any portion of the time during which an officer may be absent from duty in consequence of pecuniary embarrassment. Of which the Heads of Departments in London, and the Collectors and Comptrollers at the several Out Ports are to be apprized for their information and government.

Another circular dated the same year was sent from London to the Collector at St. Andrews, dealing with the practice on the part of Customs officers in the colonies of seeking to exchange positions temporarily with officers in England. The circular reads as follows:—

> The attention of the Board having been drawn to a note, which had been appended to the Appearance Sheets, in one of the offices at this Port, in which a desire is expressed by an officer in the service of this Revenue in the British Possessions abroad, to effect an exchange with an officer in this country. The Board consider such a course to have been indiscreet and improper; and although they are not prepared to denounce all exchange of situations between officers whose characters and qualifications may be perfectly satisfactory, they desire it to be distinctly understood that such exchanges cannot be made a matter of traffic and public advertisement, but can only be allowed with the cognizance and approbation of the Board, and the sanction of the Lords of the Treasury; and the Board strictly prohibit, in future, any negotiations of the sort, without the previous knowledge and sanction of the Heads of the respective Departments, in which the exchange may take place, and the express authority of the Board.

New Regulations Established

COLLECTORS of National Revenue were notified by official circular dated June 20, 1932, signed by G. W. Taylor, Commissioner of Excise, as follows:—

Regulations.—Application for licence shall be made in triplicate on Form L. 18, to the Collector of National Revenue within the limits of whose port the druggist is transacting business.

A licence fee of $2 shall accompany the application for licence.

Each licence will terminate on the 31st of March in each year.

The bond of an approved guarantee company in the sum of $1,000 shall be furnished.

When any person or company operates more than one store, a separate licence and guarantee bond must be furnished in respect of each store.

Licensed druggists may purchase from distillers unmatured alcohol testing not less than fifty per cent over proof in minimum quantities of ten standard gallons, upon payment of excise duty at the rates of $2.40, $2.42 or $2.43 per proof gallon, as the case may be.

The registered number of the druggist's licence must be quoted on each order.

Delivery of the alcohol may not be made by the distiller until the registered number of the licence supplied by the druggist is found to correspond with the official list, which will be supplied to the officer in charge of the distillery by the Department.

A form (No. K66) is to be kept by the licensee in which shall be entered, at the time of receipt, the quantity of each lot of alcohol purchased; the date of receipt; name and address of distiller; standard gallons, strength, proof gallons, and weight of alcohol in pounds and ounces. (*Note.*—The weight of alcohol 65 over proof is 8·185 pounds and of 50 over proof 8·462.) Entries covering the disposal of the alcohol shall show in respect of each and every operation, date when used; name of pharmaceutical preparation, or number of prescription dispensed, and weight of alcohol in pounds and ounces used. A carbon copy (or copies) of each month's transactions, the accuracy of which shall be sworn to by the licensee, must be delivered, to the Collector for transmission to the Department within ten days after the end of the month next succeeding that in which the said transactions occurred.

A prescription for alcohol alone may not be filled.

The licensee may not lawfully use more than five (5) standard gallons in any calendar month for the purposes herein defined.

Elected President

MR. Fred. J. Grover, C.A., Assistant Inspector of Income Tax, Vancouver, B.C., was recently elected President of the Institute of Chartered Accountants of British Columbia for 1932-1933.

It is an unusual honour for a non-practising member to be elected as the Presiding Officer of the Institute, and indicates the high esteem in which Mr. Grover is regarded by his confreres in B.C.

Work Started on New Highway

OF interest to tourists entering Canada is the construction of a new highway traversing the Niagara Peninsula, Ontario, and connecting Hamilton by an alternate route with the Peace Bridge at Fort Erie, on the Canadian side of the Niagara River. Work has been started on the road, which will cost approximately $500,000, and will extend from Fonthill to Fort Erie, paralleling No. 8 highway to Niagara Falls. At Fonthill it will join with No. 3a highway which already connects that place and Hamilton.

The new highway, which will be designated No. 20, will be the most direct route between Buffalo, in the State of New York, and Hamilton, and will do much to relieve the present heavy traffic on No. 8 highway, which connects Hamilton with Niagara Falls. That part of the road between Fonthill and Fort Erie yet to be built will be 26 miles in length, and of this 15 miles will be concrete pavement and the remainder probably asphalt. The complete distance by the new route between Fort Erie and Hamilton will be approximately 66 miles. The complete road, it is stated, will be one of the finest in the province with no grade over five per cent, no severe curves and no level railway crossings. Construction will require about three months, and the whole work is expected to be completed early in October.

New Winnipeg-Kenora Highway

A NEW highway from Winnipeg to Kenora, Ontario, a distance of 145 miles, was recently opened and forms an important link in the projected Trans-Canada highway to provide a motor road from coast to coast.

This newly constructed traffic link runs for 112 miles in the Province of Manitoba, and 33 miles in the Province of Ontario. The interprovincial boundary line is marked by a bronze commemoration plaque set in a granite slab, appropriately inscribed. The Winnipeg-Kenora highway passes through a practically unexploited country, studded with wooded lakes and rich in scenic beauty. Kenora itself is near the north end of Lake of the Woods, which stretches south for over sixty miles to a point beyond the international boundary. In Manitoba, a long section of the road runs through the beautiful Whiteshell forest reserve, which has been permanently set aside by the Provincial Government.

Air Traffic Decreased

INTERNATIONAL traffic through the Customs Air Harbour, St. Hubert, Quebec, in June, 1932, decreased in the number of aeroplanes reported inwards and outwards compared with June last year, but increased in the number of passengers and pieces of baggage carried. Totals for June this year were as follows:—Aeroplanes inwards 42, outwards 42; passengers inwards 68, outwards 83; baggage inwards 84 pieces, outwards 80 pieces; bags of mail inwards 419 (5,917 pounds), outwards 296 (5,846 pounds); express parcels inwards (newspapers) 254.

One aeroplane valued at $12,000 was imported during the month, also parts valued at $135.

Canadian Honey Production

PRODUCTION of honey in Canada in 1931 totalled 27,867,397 pounds valued at $2,058,094, compared with 29,549,386 pounds valued at $2,584,474 in 1930. The Province of Ontario led in the production of honey last year with 12,000,000 pounds, Manitoba was second with 7,367,375 pounds, and Quebec third with 5,633,400 pounds. The average price of honey per pound in 1931 was seven cents compared with nine cents in 1930.

Exports of honey from Canada last year amounted to 2,589,269 pounds valued at $225,643. The British Isles took the largest quantity with 1,801,243 pounds valued at $175,699, the Netherlands came next with 579,982 pounds with a value of $34,141, and Germany was the third best customer with 118,080 pounds valued at $7,648. France, Belgium, Norway and the United States were the other principal buyers.

Regarding Novel Customs Seizures

AN editorial in the July number of the REVIEW entitled *Novel Customs Seizures,* dealing with the seizures of a monkey and a stuffed crocodile smuggled ashore at Montreal, conveyed the impression that both objects were dutiable under the Customs tariff, whereas the stuffed specimen alone was dutiable, the collections taken on the monkey being in the nature of a penalty imposed for a breach of the Customs Act.

Manitoba Gold

PRODUCTION of gold in the province of Manitoba during the first quarter of 1932 was 32,345 ounces. During 1931 the province produced 102,969 ounces of gold valued at $2,128,558, or more than four times the output of 1930.

Tariffs in Other Years

BEFORE Confederation, Canada, which then comprised only the two provinces of Ontario and Quebec, had a protective tariff which imposed what was called an Imperial Duty besides two Provincial Duties. The *Editor* received a good example of this form of tariff recently. It was included in an old Customs volume described as " Instructions to Officers of Her Majesty's Provincial Customs, to which are added forms of Custom House entries, bonds, books of accounts, a table of measures, etc." This old volume was prepared in 1844 by order of J. W. Dunscomb, then Commissioner of Customs, and was printed in Montreal by *Desbarats & Derbishire, Queen's Printer.*

In his foreword, Mr. Dunscomb states that " In order to establish a system, in the levying of duties in the Department, and to secure uniformity in the mode of collection at the several ports of entry throughout the Province, I have prepared, with great labour and care, the following 'General Table of Customs Duties,' and a 'Table of Forms of Entry,' comprising specimens of entries of every article which can be introduced into the Province—showing the manner of calculating the duties on the same, under the different acts by which they are imposed—and the manner of making out the entries."

The tariff includes about 122 items. Each item is marked by one of the letters A, B, C, D, G or H, which indicate which one of the six different forms of entries provided should be used for entering goods under that particular item. A footnote on the last page of the tariff explains the application of the three forms of duty as follows:—

> The ad valorem duties under the Imperial Act 5 and 6 Vict. Chap. 49, are to be calculated on the value at the port of entry, which value is to be ascertained by adding 10 per cent to the invoice price.
>
> The ad valorem duties under the Provincial Act 4 and 5 Vict. Chap. 14, are to be calculated on the actual cost of the articles where purchased.
>
> The ad valorem duties under the Provincial Act 7 Vict. Chap. 2 (continued until 5th January, 1845) viz: on eggs, poultry, game and vegetables, on the value at the place of importation.
>
> The duties specified in the foregoing table (Imperial and Provincial) are cumulative, and are to be levied the one in addition to the other.

INCOME TAX RECEIPTS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the four months of the fiscal year July, 1931, and July, 1932. (Decrease marked.*)

Districts	1931-32	1932-33	Decrease or Increase
	$ cts.	$ cts.	$ cts.
Charlottetown	28,225 81	45,068 24	16,842 43
Halifax	650,112 95	733,688 43	83,575 48
St. John	386,514 40	462,330 95	75,816 55
Quebec	729,941 65	785,617 42	55,675 77
Montreal	15,627,917 79	15,596,165 83	* 31,751 96
Ottawa	2.191,306 70	2,746,079 27	554,772 57
Kingston	116,273 33	110,982 12	* 5,291 21
Belleville	234,844 48	320,125 30	85,280 82
Toronto	13,075,091 76	13,441,324 98	366,233 22
Hamilton	3,752,330 33	3,537,239 82	* 215,090 51
London	3,928,881 56	4,230,145 67	301,264 11
Fort William	138,535 20	130,715 27	* 7,819 93
Winnipeg	1,594,136 25	1,470,191 97	* 123,944 28
Regina	101,947 54	133,317 55	31,370 01
Saskatoon	119,650 72	113,853 51	* 32,196 74
Prince Albert	26,399 53	....	....
Calgary	1,010,970 25	739,287 09	* 271,683 16
Edmonton	313,051 09	270,676 09	* 42,375 00
Vancouver	3,097,079 78	2,559,398 82	* 537,680 96
Yukon	8,371 64	10,527 53	2,155 89
Total	47,131,582 76	47,436,735 86	305,153 10

* * HERE AND THERE * *

Further interesting records dealing largely with Customs seizures made at the port of St. Andrews, New Brunswick, over a hundred years ago, have been received by the *Editor* from D. G. Hanson, Collector at St. Andrews. These records consist of letters written from the Custom House, London, England, in 1826 and 1827. The authorities at headquarters were troubled by the frequency of illegal seizures by Customs officers in the North American colonies and a warning was issued stating that officers would be held strictly responsible for all the consequences arising out of any prosecution instituted contrary to the spirit and intention of Customs regulations.

When the United States schooner *Rambler* was seized by an officer of the port of St. Andrews an inquiry was sent to headquarters as to course of procedure, and the following reply was received:—

> The Commissioners having read your letter of the 18th September last reporting the seizure of the schooner *Rambler* at your port.
>
> I have it in command to direct you to report to what place the vessel in question was bound, whether she continued hovering within one league of the coast of New Brunswick for the space of 24 hours after the Master had been required to depart and the exact quantity and value of the prohibited goods found on board.

The case of the *Rambler* was easily disposed of, and little mention is made of it in subsequent letters. Another seizure, however, made about this time, presented real difficulties and was finally settled only after fourteen months of correspondence and greatly to the discomfiture of the seizing officer. The schooner *Dove* and cargo were seized in the vicinity of St. Andrews and a report was sent to headquarters. On December 9, 1826, the following letter was received from London:—

> We acquaint you that sufficient grounds are not stated for the seizure either of the vessel or cargo and direct you to deliver the same. But if at the time the Master of the vessel cleared out from West Isles he did not duly answer the questions put to him, you are to call upon him to show cause why he should not be proceeded against for the penalty of £100, which in that case he has incurred.

Six more months were to elapse, however, before a final decision was reached. Writing from the Custom House, London, June 7, 1827, the Customs authorities decreed as follows:—

> Having had under our consideration your letter of 1st March last, stating the result of the proceedings against the schooner *Dove* and cargo seized by Mr. Jouett, and requesting to be informed, as notices of three actions had been served upon the Collector as well as the seizing officer for the original detention, whether you are liable to a prosecution in cases of this nature.
>
> We direct you to pay to the parties concerned the gross amount of the proceeds of the vessel in question and of that part of the cargo which was condemned, and we acquaint you that all costs incurred in this prosecution, as also those in respect of the goods directed to be restored by the Vice Admiralty Court, are to be paid by Mr. Jouett, he not having been justified in making this seizure.
>
> We have further to inform you in reply to your question, that an action for damages in consequence of the detention of the vessel and cargo would be against the seizing officer only and not against the Collector. But should action be brought against the latter you are to report the same to us for our consideration and directions.
>
> We direct you, in the event of Mr. Jouett's refusal to pay the costs in question, to obtain the amount thereof out of any money in your hands arising from other seizures due to him and apply the same to the payment of such costs

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Of interest to tourists is the announcement that the Provincial Government of Quebec is determined that bungalow camps for tourists in the province shall not only be clean but comfortable. Some time ago the government of Quebec instituted cooking classes for the benefit of those operating country hotels. Now their concern for the benefit of tourists is extended to bungalow camps. Recently regulations governing such camps were passed by the Provincial Legislature. These regulations make exact provision for the maintenance and construction of bungalow camps. They are subject to inspection by the Provincial Hostelry Service; drinking water to meet the requirements of the Provincial Service of Hygiene must be supplied, and it is provided even that each camp must have a name and each bungalow a number. Each bungalow must also be provided with metal beds and springs, best quality woollen mattresses, one or two bedside rugs for each bed, at least one chair for each bed place. For each bed there are to be two linen or cotton sheets 90 inches long and 72 inches wide, two blankets, a counterpane, and two pillows for each person.

LARGE VOLUME OF HOLIDAY TRAFFIC REPORTED

TOURIST travel between the United States and Canada really commences in earnest over the period which includes July 1, Dominion Day, and the Fourth of July, the great national holiday in the United States. Dominion Day coming this year on Friday, made a long week-end, and the *Editor* has obtained from Collectors at leading ports of entry the following details regarding travel over that period.

Increase at Noyan

Holiday travel in the four-day period July 1-4, 1932, through the outport of Noyan, Quebec, which receives traffic from the Vermont Island Route No. 2, was heavier than for a similar period last year, although weather conditions were not favourable. Automobiles reported inwards and outwards in the four-day period this year numbered 1,114, compared with 1,085 last year. United States automobiles inwards, July 1-4, 1932, totalled 510; Canadian automobiles outwards 84.

Noyan Customs office on main highway. Many tourists enter Canada from the Eastern United States at this port of entry.

At Cantic, Quebec

During the first five days of July, 2,443 automobiles cleared through the outport of Cantic, Quebec. This total was made up as follows: United States automobiles inwards 1,332, outwards 747; Canadian automobiles inwards 212, outwards 152. Passengers inwards numbered 5,471, outwards 3,209.

Through Lacolle

Tourist traffic through Lacolle, Quebec, on the King Edward highway, via Rouse's Point, from July 1 to July 4 inclusive, was not heavy this year compared with last, totalling 6,641 automobiles inwards and outwards. This number comprised the following: United States automobiles inwards 2,228, outwards 2,862; Canadian automobiles inwards 782, outwards 769.

Busy at Rock Island

E. J. Struthers, Collector, states that the usual line-ups were in evidence at Rock Island, Quebec, this year, during the week-end from Dominion Day to July 4, also that a larger number of United States tourists were planning to stay for longer periods this season. As one man quaintly put it, when asked how long he intended to stay in Canada, *My boss doesn't care if I don't come back at all this year.* A summary of automobiles cleared in the four-day period gives the following: United States automobiles inwards 2,266, outwards 1,999; Canadian automobiles inwards 756, outwards 745.

Through Philipsburg

United States automobiles cleared through the outport of Philipsburg, Quebec, in the five-day period July 1-5, 1932, numbered

6,048, made up of 3,086 automobiles inwards and 2,962 automobiles outwards. Canadian cars totalled 1,116, inwards 554, outwards 562. Passengers numbered 22,660, inwards 11,963, outwards 10,697.

Decrease at The Falls

A detailed statement covering international tourist travel through the port of Niagara Falls in the six days, July 1-6, furnished the Review by W. S. Byers, Collector, shows a decrease of about 25 per cent compared with a similar period last year. This decrease was partly due, no doubt, to the heavy rains experienced on three days out of the six. Automobiles and other vehicles crossing via the Falls View, Lower Arch and Queenston bridges totalled 57,848, made up as follows: United States cars inwards 21,927, outwards 20,147; Canadian cars inwards 7,075, outwards 6,824; other vehicles inwards 913, outwards 962. Passengers inwards numbered 146,438, outwards 142,905.

Sixty-day touring permits issued for United States automobiles totalled 7,149, a decrease of 1,754 compared with a similar period last year. Traveller's vehicle permits numbered 45, permits issued for Canadian cars leaving Canada 1,406.

Figures covering automobile traffic through the port of Niagara Falls via the three international bridges, during the month of June, 1932, showed decreases totalling 27,948 in the number of automobiles entering and leaving, 106,565 in the number of passengers carried, and 4,835 in the number of 60-day touring permits issued, compared with June, 1931. The following summary covers the international traffic totals for June this year:—

United States automobiles inwards 58,790, outwards 56,543; Canadian automobiles inwards 26,728, outwards 26,971; other vehicles inwards 4,654, outwards 4,853; passengers inwards 398,835, outwards 398,437; 60-day touring permits issued for United States automobiles 12,109, 24-hour permits 46,678; traveller's vehicle permits 157; bonds for periods up to 6 months 6; permits issued for Canadian cars leaving Canada 4,047.

Increase at Sarnia

A summary of holiday tourist travel in the five-day period July 1-5, through the port of Sarnia, Ontario, furnished the Review by S. A. Cole, Collector, shows an increase of 438 cars over the corresponding period of last year. United States automobiles inwards totalled 3,800, outwards 3,993; Canadian automobiles inwards 768, outwards 567.

At Bridgeburg

Traffic over the Peace Bridge, which connects Fort Erie, Ontario, with Buffalo, New York, from July 1 to July 4, this year, declined considerably from last year's figures. The total number of cars cleared through Bridgeburg in the four-day period was 51,606. Of this number 2,026 cars were Canadian.

Good Showing at Windsor

While the total number of automobiles cleared through the port of Windsor, Ontario, in the four days, July 1-4, this year was not as heavy as last year, the issue of 60-day touring permits almost equalled the number issued in the first six days of July, 1931, the total issued in the respective periods being 11,264 and 11,569. Traveller's vehicle permits numbered 97; touring permits issued for Canadian cars leaving Canada 1,083. Automobiles entered through Windsor in the four-day period totalled 36,919, outwards 35,659.

Through Walkerville

Automobiles entered through the outport of Walkerville, Ontario, in the four-day period, July 1-4, numbered 3,545. Of this total 594 were entered for periods up to sixty days and 2,951 for 25 hours or less. Automobiles reported outwards totalled 3,504. Passengers numbered 11,329; inwards 5,291, outwards 6,038.

At Sault Ste. Marie

Tourist travel through the port of Sault Ste. Marie, Ontario, is lighter this year than last. On Dominion Day 140 United States cars reported inwards and on July 4 a total of 224 United States cars entered. Canadian cars outwards in the two days mentioned numbered 134 and 119 respectively.

At North Portal

At North Portal, Saskatchewan, 37 United States automobiles reported inwards on July 1, and 33 automobiles outwards. Canadian automobiles totalled inwards 37, outwards 62. Passengers numbered inwards 236, outwards 317. Heavy rains in Saskatchewan and North Dakota on July 4 greatly decreased tourist travel at this port. United States cars reported inwards on that day numbered 29, outwards 41; Canadian cars inwards 20, outwards 24; passengers inwards 151, outwards 204.

At New Westminster

A summary of international tourist traffic covering all boundary points under the survey of the port of New Westminster, B.C., from July 1 to July 4, inclusive, gives the following:—

Aldergrove, United States automobiles inwards 127, outwards 60; Canadian automobiles inwards 46, outwards 86. *Boundary Bay,* United States automobiles inwards 142, outwards 142; Canadian automobiles inwards 1,323, outwards 1.323. *Douglas,* United States automobiles inwards 680, outwards 424; Canadian automobiles inwards 614, outwards 429. *Huntingdon,* United States automobiles inwards 790, outwards 734; Canadian automobiles inwards 239, outwards 262. *Pacific Highway,* United States automobiles inwards 2.254, outwards 1,859; Canadian automobiles inwards 996, outwards 1,435.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of June, 1931, and June, 1932:—

June, 1932, spirits potable, $402,829; June, 1931, $473,730. June, 1932, spirits, non potable, $76,191; June, 1931, $80,225. June, 1932, malt, $334,793; June, 1931, $416,886. June, 1932, cigars, $37,566; June, 1931, $42,823. June, 1932, cigarettes, $2.262,299; June, 1931, $2,582,869. June, 1932. manufactured tobacco, $399,453; June, 1931, $414,064. June, 1932, foreign raw leaf tobacco, $445,073; June, 1931, $561,323. June, 1932, beer, $36,073; June, 1931, $47,669. June, 1932, licences, $328; June, 1931, $622. June, 1932, total, $3,994,608; June, 1931, $4,620,214.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of June, 1931, and June, 1932:—

June, 1932, tobacco, cut, 1,493,496 pounds; June, 1931, 1,480,478 pounds. June, 1932, tobacco, plug, 425,899 pounds; June, 1931, 503,867 pounds. June, 1932, cigarettes, number 376,846,275; June, 1931, 430,343,420. June, 1932, cigars, number 12,754.263; June, 1931, 14,380,513. June, 1932, snuff, 78,343 pounds; June, 1931, 86,995 pounds. June, 1932, foreign raw leaf tobacco, 1,320,001 pounds; June, 1931, 1,382,348 pounds.

Collections received at the Customs Express Branch, Montreal, during the month of June, 1932, amounted to $140,997. Packages delivered numbered 9,074; entries received 1,994. At the Customs Postal Branch collections totalled $60,453.

* * DEPARTMENTAL RULINGS * *

Books from lending or circulating libraries abroad. Not admissible free of duty on the ground that they are on loan or rental and are to be returned to the libraries. Such books are subject to the usual duty without provision for refund when exported.

Miniature or Toy Electric Ranges, per sample, not being practical ranges designed for cooking, are not admissible under Tariff Item 443, but are dutiable under Tariff Item 624a.

Fabrics to be used for purposes other than for bolting or sifting materials are not entitled to entry under Tariff Item 563 as bolting cloth.

Pneu Hydro Road Planer, per illustration, a device designed to be secured underneath a motor truck for maintaining and improving gravel and earth roads. Tariff Item 446a.

Hutyelman's Solution (Concentrated), per sample, from J. C. Hutyelman, Glendale, Ohio. Tariff Item 220 (c).

STEADY BUSINESS AT VANCOUVER DURING YEAR

Customs-Excise Activities for Twelve Months Period

BUSINESS activity at the Customs-Excise port of Vancouver, B.C., was maintained at a satisfactory level in the past fiscal year, G. A. Allen, Collector, informs the REVIEW. While a decrease was recorded in revenue and also in total imports compared with the previous year, foreign exports showed a substantial increase. Grain shipments in the calendar year 1931 were seven and a half million bushels in excess of 1930. Increases in revenue occurred in receipts from Excise taxes (domestic), Excise taxes on imports and sales tax, while decreases occurred in collections from Customs duties, Excise duties and sundry collections.

In the following summary covering receipts at the port of Vancouver for the fiscal year just ended, increases and decreases compared with the previous year are shown: Customs duty $7,786,550, decrease $2,397,550; Excise duty $390,412, decrease $247,726; Excise tax (domestic) $1,137,224, increase $272,884; Excise tax on imports $375,860, increase $313,529; sales tax $814,725, increase $422,045; sundry collections $26,169, decrease $8,018; total receipts $10,530,940, net decrease $1,644,836.

POSTAL BRANCH

Collections received at the Customs Postal Branch in the past fiscal year amounted to

This illustration shows a large passenger liner on the point of leaving her dock at Vancouver for Oriental ports. Those on board are flinging gay streamers to friends ashore amid scenes of great animation.

$280,962, and in the previous year $327,714. Packages handled in the two years respectively totalled 124,242 and 169,370; entries 7,928 and 9,886. At the Customs Express Branch receipts in the last fiscal year totalled $294,470, and in the previous year $471,819. Entries received in the two years respectively totalled 5,987 and 8,831.

Further statistics, covering the work of the Examining staff at Vancouver in the fiscal year just ended, were: Freight manifests issued 20,308, express manifests issued 1,252, baggage examined 127,520 pieces, baggage forwarded in bond 17,520 pieces, baggage examined and released 110,000 pieces, baggage advice notes issued 3,170.

At Airport

Ninety-six aeroplanes and 27 seaplanes reported inwards during the year under review, carrying in all 212 pieces of baggage. Compared with the previous year these totals show a decrease of 28 in number of seaplanes, an increase of 5 in number of aeroplanes and an increase of 29 in pieces of baggage carried. Foreign automobiles inwards numbered 280 in the past fiscal year and 250 in the previous year. Canadian automobiles outwards numbered 47 and 84 for the two years respectively.

The Vancouver Airport and Seaplane Harbour, opened in July, 1931, is situated on the Fraser River, a few minutes motor run from the heart of the city, and is municipally owned and operated. The site comprises 470 acres of flat land. The administration building has a spacious waiting room, Customs and clearing offices, dining room, lunch room and every comfort and convenience for travellers. The hangars for land and sea planes are built of reinforced concrete, and are capable of housing from 28 to 30 small planes and from 14 to 18 large planes each. All runways are paved. The layout of the new airport provides for future improvements and extensions on a large scale.

UPS AND DOWNS OF FRONTIER CUSTOMS OFFICES

Changes in Traffic Routes Affect Many Places

(This article was prepared for the REVIEW by E. J. Struthers, Collector of National Revenue, Rock Island, P.Q.)

FRONTIER Customs offices, like many other things in life, are subject to their ups and downs. A group of railway officials in a boardroom, many miles away, may rearrange a schedule of trains, and the work of some Customs office along the line is wiped out, or on the other hand greatly increased. Some gathering of highway officials studying a large scale map may plot out a new route crossing the International frontier, and on such route arises a new Customs office.

An example of these changes is to be found at Noyan, Quebec. In 1917, at Noyan, then Noyan Junction, freight trains bustled around on the large trackage, and the Customs officers at that point cleared trains for three railways, The Rutland, The Quebec, Montreal and Southern and the old Grand Trunk. All the through passenger trains of the Rutland Railway between New York, Boston and Montreal also reported there, also a daily Grand Trunk passenger train from St. Albans to Ottawa and return. One of the duties of this latter train was to pick up each morning a special Pullman from New York to Ottawa, left for it by an early Rutland train. Out of this Pullman, for exercise while waiting for the Grand Trunk train, would step at different times many of the well known figures of the war time cabinet, and other prominent persons on business with the Government at Ottawa. One frequent visitor was the late Sir Sam Hughes, Minister of Militia. Often the promenaders would go to either the United States or Canadian Customs offices for a friendly conversation with the officers on duty. The private cars of Cabinet ministers also at infrequent periods parked on the sidings, for although Noyan was only a small village it was the birthplace of two members of that war time cabinet, the late Hon. Frank Cochrane, then Minister of Railways, and the late Sir Edward Kemp, then Minister without portfolio, afterwards Overseas Minister of Militia.

In the freight trains moved an assorted group of merchandise to the winter port of Boston, Mass., and to the export desk in a corner of the Canadian Customs office fell export entries covering goods to most well known countries in the world, as well as some that to locate them drove the export entry officer to the office map.

A Training Ground

Indeed, such was the variety of work at that little office that it was well known by the Departmental officials as a training ground for officers. For that reason it has possibly furnished more officers to other points than any office of similar size along the international boundary.

At Noyan until 1920 two United States Customs officers were stationed, and to a later date numerous railway men, to perform the assorted tasks caused by the heavy train traffic.

Situated some little distance away, and considered of no importance to Customs, was a very ordinary country road over which an occasional automobile would drive to the station Customs office to report. The driver usually complained in no uncertain terms about the clay composition of parts of the road. That this traffic was of no importance was borne out by the fact that previous to 1919 it never averaged 25 cars a year.

A Drastic Change

However, with October, 1917, things began to change. The Delaware & Hudson, previously running through Cantic (then Lacolle Junction) on the Grand Trunk line had built a new line to Montreal through Lacolle, and moved their trains to it. Then the Rutland passenger trains left Noyan to run through Lacolle Junction on the track vacated by the D. & H. In 1919 a further change was effected by the Grand Trunk passenger trains and freight trains passing by Noyan to report as a first port of entry at Lacolle Junction. The Quebec, Montreal and Southern and the Rutland freight work, however, continued at Noyan until 1929, but they finally also were diverted to other offices, and the train work at Noyan was closed out.

But down on the old country road, things had changed also. Year by year stretches of good highway had been built until in 1925 the traffic on it warranted the building of a highway office. This traffic has increased each succeeding year until Noyan is quite an important highway office. This road is known as the main road from Burlington to Montreal, via the Islands of Lake Champlain, and is a particularly attractive highway as it travels along high points on the islands with the lake in view on both sides, and the Green Mountains to flank the eastern side and the Adirondacks the western.

The officers on duty at present at Noyan are Acting Sub-Collector S. R. Blandford and Customs-Excise Examiner W. B. Sturgeon.

INCREASED REVENUE AT SARNIA

Excise tax collections received at the port of Sarnia, Ontario, in the first three months of the present fiscal year amounted to $781,772, an increase of $546,992 over the corresponding months of last year. Revenue from Import and Excise duty also showed an increase totalling $21,492, collections for the respective periods being $195,076 and $173,584.

TORONTO COLLECTIONS

Collections received at the Customs Express Branch, Toronto, in June, 1932, amounted to $194,960; entries received numbered 2,545; packages 26,919. At the Customs Postal Branch collections totalled $65,058; entries received 2,177; packages received 25,020, packages delivered 22,414.

At the Leaside Customs Air Harbour 64 aeroplanes reported inwards and outwards during the month, an increase of 50 over June last year. This total was made up as follows: Canadian aeroplanes inwards 29, outwards 30; United States aeroplanes inwards 2, outwards 3. Passengers carried numbered 75, inwards 33, outwards 42. This shows an increase of 69 passengers compared with June, 1931.

NEWS AND COMMENT

New Westminster, B.C.: Lumber shipments from British Columbia to the Antipodes are beginning to assume important volume. Referring to Fraser River shipments, at the end of the first week in June more than 8,000,000 feet of lumber had been booked for export during the month, most of which will go to Australia and New Zealand.

The total already booked exceeds the shipments for the whole of June last year. Part of the month's shipments will go to the United Kingdom, and exports to Japan are expected in the near future.

Yarmouth, N.S.: The *Acadia,* new steamship of the Eastern Steamship Lines, Inc., arrived at Yarmouth on June 17 after a successful maiden voyage from New York, and was officially welcomed by representatives of the province and of the town. The *Acadia,* a vessel of 10,000 tons, will be used on the regular service between New York and Yarmouth.

The *Acadia* is a sister ship of the *Saint John,* recently put on the Boston-Saint John run. Each has a capacity for 756 passengers and a crew of 178, and a cruising range of 13 days at a speed of 18 knots an hour.

Halifax, N.S.: A feature of the year's fishing operations in Canada's Atlantic waters has been the steady demand from Great Britain for canned lobsters, and a recent shipment consisted of 10,000 cases valued at $200,000. The consignment, which is the largest of the year to date, went forward on the ss. *Nova Scotia.*

The *Nova Scotia* carried one of the largest cargoes that she has taken from Halifax in several years of regular service and the biggest for more than two years. Part of the cargo consisted of 200 standards of hardwood and spruce deals from points in the Maritime Provinces, and the remainder was made up of sundries, the whole according to steamship officials totalling 2,000 tons.

Canada's lobstery fishery is concentrated in Atlantic waters, and the crustacean is marketed both fresh and live as well as in the canned state. In the fish canning industry, the lobster is next in importance to the salmon of British Columbia, and an extensive trade in the fresh and live variety is carried on between the Maritimes and the eastern United States.

Montreal, Que.: Operation of the largest steamers of the Great Lakes through the Welland Ship Canal and into Lake Ontario is expected shortly.

The complete use of the new waterway is being brought about progressively. Although the locks are capable of accommodating vessels up to 820 feet in length, certain dredging has remained to be done to permit some of the longer craft to navigate curves with perfect safety. Restrictions on craft in excess of 550 feet in length are expected to be removed at an early date.

Victoria, B.C.: The fisheries of British Columbia constitute one of its principal industries. The total value of output of the fisheries of the province in 1931 was $11,109,822. The size of the annual revenue from the British Columbia fisheries is dependent chiefly on the size of the salmon pack. Last year the total marketed value of the salmon, including used fresh, canned, dry-salted, etc., was $7,196,174. The halibut catch, which is second in importance in British Columbia to the salmon, amounted to 182,005 cwt. The catch of fish of all kinds in British Columbia in 1931 amounted to 4,649,962 cwt., with a value to the fishermen of $5,880,985. There is a total capital investment of $20,250,000 in the fisheries of British Columbia and 13,000 persons are employed in the industry.

Winnipeg, Man.: It is expected that a total of 4,000,000 bushels of grain will be shipped from Churchill, on Hudson Bay, this year to British ports. At least 16 vessels will be required to transport this grain. The first incoming cargo to Churchill from Britain is expected about July 15.

ITEMS OF INTEREST FROM EXCISE DIVISION

Refund Claims

An official circular to Collectors, dated June 7, 1932, signed by G. W. Taylor, Commissioner of Excise, reads:—

The following Regulations are established under the provisions of Section 99 of the Special War Revenue Act.

1. When Sales and Excise Taxes, properly *paid at time of importation,* become subject to refund on account of subsequent sale of the goods in Canada under certain conditions, claims for refund of such sales and excise taxes are to be submitted to the Department on Form N. 15 amended, accompanied by Form N. 15A. Supporting documents are to be kept on file at the office of the applicant, so as to be available if required.

2. All such claims must be verified as to principal and amount by an Excise Tax Auditor, provided that in the case of a claim for less than $100 verification of the amount may be made by any other duly authorized officer of the Department.

3. Officers who complete and sign the certificate on Form N. 15 amended are required to make such certificate as comprehensive as possible, indicating that all supporting documents have been examined and are on file, and where any special form of certificate is called for, the production of same must be indicated. Officers concerned will be held accountable for the accuracy of any claim which they have certified.

4. The following claims are to be submitted in accordance with the above:—

(*a*) Goods sold to a licensed manufacturer for further manufacture and resale.

(*b*) Goods sold to a licensed wholesaler for resale.

(*c*) Goods sold to a licensee to be used as consumable materials or non-permanent equipment.

(*d*) Goods sold to the Government of any province of Canada if the said goods are purchased by it for any purpose other than purposes of resale or of any railway, commission, board or public utility which is operated by or under the authority of the Legislature or the Lieutenant-Governor in Council of the Province.

(*e*) Goods sold to public hospitals certified to be such by Department of National Health.

(*f*) Goods sold for use in the construction, equipment or repair of ships.

(*g*) Goods sold for use in the manufacture of certain agricultural implements and machinery.

(*h*) Goods sold as ships' stores.

(*i*) Other claims of similar nature.

5. Claims for refund of taxes paid on domestic purchases are to be submitted in a similar manner.

6. These Regulations will not apply to claims arising out of any adjustment of the value or rating, nor to claims on tax computed or paid in error on customs entries, which claims are to be submitted on Form K. 14 as heretofore.

7. In order to establish a uniform practice these Regulations will apply to all refund claims submitted to the Department for consideration on and after July 1, 1932.

Re Bakers

The following circular issued to Collectors, dated June 1, 1932, reads:—

The 1932 Amendment to The Special War Revenue Act provides, effective on and after April 7, 1932, for the exemption of:—

"Bread, not to include rolls, buns or similar goods, whether sweetened or not;"

The effect of the foregoing is that exemption is provided for *Bread,* and

"Bakers' cake and pies when produced by any one manufacturer or producer to the value of not more than five thousand dolars in any one calendar year."

Hotels, restaurants, lunch counters, etc., who produce cakes, pies, rolls, buns, etc., and serve same for consumption on the premises are not required to obtain licences, nor account for sales tax. The tax applies, of course, on all their purchases of taxable goods.

Bakers whose total sales of taxable goods *do not exceed* $5,000 in any one calendar year, do not require to be licensed and tax applies to all their purchases of taxable goods.

Bakers whose total sales of taxable bakery products exceeded $5,000 in the last calendar year require to be licensed as from April 7, 1932, and may purchase taxable ingredients free from tax under their licence numbers and proper certificate. Bakers are not permitted to purchase machinery, etc., free from sales tax by quotation of their licence numbers as it is very unlikely that they will be in position to certify in the case of non-permanent equipment that the material being purchased is for use *exclusively in the production of taxable goods.*

Such bakers will be permitted to deduct from their monthly taxable sales, the sum of $416.66, being one-twelfth of $5,000, but will be required to calculate the tax at the current rate on taxable goods used in the manufacture of products to this value; also, if they have not segregated taxable materials used in their production of bread, the tax must be computed at the current rate on the taxable materials purchased free from tax and used in the manufacture or production of bread.

On the remainder of their taxable sales, after deducting the amount specified above, the tax is to be computed as folows:—

(*a*) Licensed bakers who sell their taxable products in the ordinary and regular course of business to independent retailers, may transfer their production of such goods to their unlicensed branches at the prices at which similar goods are sold to retailers as above and account for the sale tax on this basis.

(*b*) Licensed bakers who sell *exclusively by retail* may transfer their products to their unlicensed branches at the regular selling prices for *fresh goods* to the consumer, less a discount of 20 per cent, the tax to be calculated *on* the resultant balance, and not *of* it.

Licensed bakers who operate unlicensed branches as in (*a*) and (*b*) above, will not be allowed deductions from tax for goods which have deteriorated and are sold at reduced prices.

Licensed bakers who do not operate unlicensed branches as in (*a*) and (*b*) above, but account for tax on the actual selling prices of their goods, will not be assessed on stale goods which are not sold, whether these are destroyed or disposed of otherwise than by sale.

Licensed bakers who charge the sales tax or equivalent percentage on their sales will not be permitted to make deduction of sales to the extent of $416.66 per month; in other words, such bakers will not be permitted to profit through the operation of the tax.

You are requested to see that all bakers, liable for payment of tax within the survey of your port, are supplied with sales tax licences immediately and they should be given copy of the Act and Regulations concerning the requirements when a business is operated under licence. Their particular attention should be invited to the provision for keeping adequate records as outlined in Section 113, Subsection (1); also to the fact that in the event that adequate records are not maintained they may be assessed, notwithstanding the returns filed by them, as provided for in Section 113, Subsection 3.

Circular No. 713C, dated April 7, 1932, is hereby cancelled.

Ice Cream—This commodity is taxable with effect from April 7, 1932, and the tax applies on the *actual sale price*, except that manufacturers who sell *exclusively by retail* will be permitted to account for the tax on the basis of $1.30 per gallon, the tax to apply *on* and not *of* this value.

NOTES FROM THE INCOME TAX DIVISION

Income Tax Instructions

The Income Tax Division has issued the following information and instructions for the guidance of corporation and joint stock company taxpayers:—

Chapter 43, 22-23 George V, 1932, being an Act to amend the Income War Tax Act, provides,—

2. The first schedule of the said Act, as amended by section one of chapter thirty-five of the statutes of 1931, is further amended by striking out the word—

> "Rate of tax applicable to corporations and joint stock companies, on the amount in excess of $2,000 . . . ten per centum"

and by inserting the words—

> "Rate of tax applicable to corporations and joint stock companies, on the amount in excess of $2,000 . . . eleven per centum."

3. The first schedule of the said Act is further amended by adding thereto the followin:—

> "Additional rate of tax applicable to all persons including corporations and joint stock companies in receipt of income in excess of five thousand dollars:
>
> "In respect of incomes in excess of five thousand dollars (excluding incomes exempt under section four) . . . five per centum of the amount of the tax as hereinbefore provided for."

8. (1) Section twenty-two of the said Act, as amended by section five of chapter twenty-four of the statutes of 1930, is hereby repealed:

Provided, however, that the shareholders of a family corporation may elect that the income of the corporation for fiscal periods ending in the calendar years 1931 and 1932 be dealt with as provided for in the said section twenty-two and in any such case the said section shall continue to apply in respect of such fiscal periods.

(2) Income of a corporation which, following upon election, was dealt with as provided for in the said section twenty-two shall not, on distribution by way of dividends, be subject to tax in the hands of the shareholders.

9. Subsection two of section thirty-five of the said Act is repealed, and the following is substituted therefor:—

> "(2) Notwithstanding the provisions of section thirty-three of this Act, any corporation the fiscal year of which does not coincide with the calendar

year, shall make a return within four months from the close of its fiscal year and the tax shall be computed as if the said fiscal year coincided with the calendar year within which the said fiscal year ends and the provisions of this Act shall *mutatis mutandis* apply."

10. The said Act is amended by adding thereto the following section:—

"83. (1) If any person omits to declare any dividends, rentals, interest, royalties, or other like income which, on any inquiry by the Department of National Revenue or on information obtained from any person other than the taxpayer, is subsequently duly ascertained to have been received, such person may be assessed as if double the income so omitted from his return had been received.

"(3) This section shall not be construed as providing for a penalty in substitution for any penalties otherwise provided for in this Act."

The above quoted sections 2, 3 and 10, shall be applicable to income of the 1931 taxation period and fiscal periods ending therein, and of all subsequent periods.

Section 9 shall be applicable to income of the 1932 taxation period and fiscal periods ending therein, and of all subsequent periods.

In view of the fact that the changes provided in Chapter 43 of the 1932 Statutes affecting the rate of tax did not come into force until the 26th May, 1932, and as generally the changes in the Act were not completely known to the public, this pamphlet is sent to you for your guidance.

* * THE QUESTION BOX * *

These questions were asked in the last number:—

(1) A resident of Canada living near the boundary wishes to have his automobile painted in the United States. What Customs forms would be required when the automobile was presented at the Canadian Customs for payment of duty on the painting job?

(2) A person enters Canada as a settler and six months later returns to the United States but is refused entrance to that country by the U.S. Immigration authorities. He returns to Canada on the same day. Would he be considered a new settler and be obliged to complete form B-4 again?

(3) Who was the first Commissioner of Customs?

The answers are:—

(1) When properly certified invoices for Customs purposes are not presented for repairs such as painting made abroad to a Canadian motor vehicle, the receipted account rendered by the person or firm performing the work is accepted by Customs as a guide in appraising the value of such repairs for duty purposes. Appraisal Note Form E-46 may be prepared to accompany Entry Form B-1 or Small Collections Entry Form B-16 as the case may be. If the person passing entry had obtained a Form C-12 on reporting outwards the "Report on Return of Tourist" on the back of his copy of Form C-12 is completed, one copy of which may be attached to the entry.

(2) If the party has household effects and is refused entrance into the United States, his effects may re-enter Canada free of duty as "returned in transit," in which case he would not be regarded as a new settler, nor would he be required to complete another Form B-4.

(3) As far as the *Editor* has been able to learn, the first Commissioner of Customs was J. W. Dunscomb. His name appears as Commissioner of Customs in an old volume printed in 1844.

These questions will be dealt with in the next number:—

(1) Should a B-9 Entry for Export Ex-Warehouse, be entered in Cash Book and numbered previous to the reverse side of the entry being completed, re exportation of goods, or should such entry be entirely completed before entering in Cash Book?

(2) May any other than Canadian Chartered Banks obtain the commission granted for selling Excise Tax Stamps?

(3) Are cheques issued in payment for Excise Tax stamps required themselves to be stamped with Excise tax stamps?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JUNE-JULY

ADDITIONS

NOVA SCOTIA

MIDDLETON: C. H. Appleby, Collector of Customs and Excise, Limited Service.

QUEBEC

GRANBY: A. Lacroix, Customs Excise Examiner.

MANITOBA

BRANDON (Turtle Mountain): O. E. Calverley, Customs Excise Enforcement Officer.

DEDUCTIONS

QUEBEC

MONTREAL: A. St. Amour, Customs Excise Examiner (deceased).

ONTARIO

NAPANEE (Deseronto): T. C. Maloney, Collector of Customs and Excise, Supernumerary (superannuated).

PARRY SOUND: G. W. Spence, Collector of Customs and Excise, Grade 2 (deceased).

BRITISH COLUMBIA

VANCOUVER: H. W. Ross, Customs Appraiser, Divisional (superannuated).

INSPECTION

W. W. Ferguson, Customs Excise Examiner (retired).

PROMOTIONS

QUEBEC

MONTREAL: Albert Giroux, from Senior Customs Excise Clerk, to Principal Clerk.

ONTARIO

TORONTO: R. Addison, from Computing Clerk to Customs Excise Cashier, Grade 8.

BRITISH COLUMBIA

VANCOUVER (Powell River): H. N. W. Warren, Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

ADMINISTRATIVE

L. D. Warren, from Head Clerk to Chief Customs Excise Checking Clerk.

TRANSFERS

Georges Hudon, from Sub-Collector of Customs and Excise, Grade 1, Chambord Junction, Que., to Customs Excise Clerk, Montreal, Que.

G. A. Tooley, from Customs Excise Examiner, Windsor-Walkerville, Ont., to Customs Excise Examiner, Waterloo, Ont.

DISMISSALS

KITCHENER (Waterloo): William Chivers (Services dispensed with for having temporarily converted Crown funds to his own use and other irregularities in connection with the performance of his official duties).

CHANGES IN PORTS

The following changes have been made in the list of ports, outports and preventive stations, effective on the dates indicated hereunder:—

Clementsport, N.S., an outport and warehousing port under the survey of the port of Annapolis Royal, closed, 1st August, 1932.

Humboldt, Sask., an outport and warehousing port under the survey of the port of Prince Albert, closed.

Melville, Sask., an outport under the survey of the port of Regina, closed.

WHERE CANADA LEADS

Canada is the world's largest producer of printing paper, nickel and asbestos, the second largest producer of gold, the third largest producer of wheat and zinc, and the fourth largest producer of automobiles, copper and lead. The Dominion leads all other nations in export of wheat, printing paper, nickel and asbestos, takes second place in export of automobiles and wheat flour, and fourth place in export of wood pulp and rubber tires.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	9,222,737 99	5,985,224 82	....	....
Less Refunds and Drawbacks	1,092,767 60	514,790 03		
Net	8,129,970 39	5,470,434 79	2,659,535 00	....
EXCISE TAXES	4,665,682 77	7,572,430 15		
Less Refunds and Drawbacks	30,282 21	61,463 98		
Net	4,635,400 56	7,510,966 17	....	2,875,565 61
EXCISE DUTIES	4,759,219 35	3,896,456 61	....	....
Less Refunds and Drawbacks	38,316 40	17,545 46		
Net	4,720,902 95	3,878,911 15	841,991 80	....
SUNDRY COLLECTIONS	122,001 91	128,794 93		
Less Refunds and Drawbacks	15 90	22 01		
Net	121,986 01	128,772 92	....	6,786 91
Net Totals	17,608,259 91	16,989,085 03	3,501,527 40	2,882,352 52
Net Decrease	....	....	619,174 88	

TOTALS FOR FOUR MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	43,145,919 71	28,410,894 52		
Less Refunds and Drawbacks	3,573,092 27	2,346,358 82		
Net	39,572,827 44	26,064,535 70	13,508,291 74	....
EXCISE TAXES	12,371,422 02	25,608,943 75		
Less Refunds and Drawbacks	155,249 16	264,319 45		
Net	12,216,172 86	25,344,624 30	....	13,128,451 44
EXCISE DUTIES	17,928,498 08	14,476,132 25		
Less Refunds and Drawbacks	331,618 39	188,539 37		
Net	17,596,879 69	14,287,592 88	3,309,286 81	....
SUNDRY COLLECTIONS	369,165 70	334,550 00		
Less Refunds and Drawbacks	516 49	830 02		
Net	368,649 21	333,719 98	34,929 23	....
Net Totals	69,754,529 20	66,030,472 86	16,852,507 78	13,128,451 44
Net Decrease	....	....	3,724,056 34	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JULY 1931 AND JULY 1932

—	July 1931	July 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,295,275 48	3,298,273 82	....	1,002,998 34

TOTALS FOR FOUR MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	47,131,582 76	47,436,735 86	....	305,153 10

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1931 AND 1932

—		July, 1931		July, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	49,645,120	...	42,321,284
Total Exports (Foreign Produce)		...	995,458	...	710,387
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	12,004,817	7,276,002	19,620,224	11,209,663
Wheat flour	Brls.	466,967	1,611,828	446,379	1,443,295
Fish	Cwt.	186,475	2,308,166	161,229	1,831,261
Furs	$	...	1,103,034	...	758,160
Meats	Cwt.	11,822	273,237	70,650	730,610
Cheese	Cwt.	114,964	1,424,007	159,937	1,591,014
Planks and boards	M ft.	92,213	2,016,016	37,846	773,314
Wood pulp	Cwt.	967,550	2,475,628	658,522	1,339,558
Newsprint	Cwt.	3,144,106	8,223,891	2,635,607	6,289,600
Automobiles and parts	$	...	458,613	...	1,088,766
Copper, partially manufactured	Cwt.	140,761	1,196,704	200,829	1,008,470
Nickel, unmanufactured	Cwt.	54,636	1,168,189	22,540	549,762
Imports entered for Consumption—Free goods		...	16,287,761	...	14,376,354
Imports entered for Consumption—Dutiable goods		...	32,091,474	...	21,457,349
Total Imports entered for Consumption		...	48,379,235	...	35,937,851

—		Four months ended July, 1931		Four months ended July, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		...	197,761,861	...	150,836,934
Total Exports (Foreign Produce)		...	3,717,660	...	2,753,523
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	66,990,504	41,186,285	58,533,953	35,028,590
Wheat flour	Brls.	1,764,643	6,274,579	1,734,497	5,948,876
Fish	Cwt.	709,647	7,837,282	592,384	5,770,369
Furs	$	...	3,197,313	...	2,227,094
Meats	Cwt.	57,633	1,105,989	221,506	2,352,232
Cheese	Cwt.	175,964	2,207,160	227,192	2,282,678
Planks and boards	M ft.	327,698	7,261,354	254,074	4,943,190
Wood pulp	Cwt.	3,753,917	9,314,103	2,517,065	5,275,081
Newsprint	Cwt.	13,694,716	36,629,585	11,564,395	27,539,501
Automobiles and parts	$	...	2,181,058	...	1,920,722
Copper, partially manufactured	Cwt.	310,891	2,582,797	926,712	4,968,062
Nickel, unmanufactured	Cwt.	257,046	5,528,009	103,082	2,338,208
Imports entered for Consumption—Free goods		...	74,858,625	...	54,547,587
Imports entered for Consumption—Dutiable goods		...	150,675,924	...	96,288,977
Total Imports entered for Consumption		...	225,534,549	...	150,836,564

A FRIENDLY ARMY

THE tourist season is now in full swing and Canada is being invaded by an army of friendly neighbours. They come to see our verdant hills and valleys, the pleasant countryside and thriving cities and towns. Customs officers who take pride in their work will greet these visitors with a smile and perform their duties of examination with tact and despatch. Even a little act of courtesy goes a very long way. Try it and see.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, G. W. TAYLOR.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
G. W. TAYLOR, Commissioner of Excise.
C. F. ELLIOTT, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

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J. Sydney Roe, Editor

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Completes Its Fifth Year

THE stream of Time flows silently but surely. It is difficult for the *Editor* to realize that with this number the REVIEW completes its fifth year of continuous monthly publication. During this period many gaps have been made in Departmental ranks throughout the National Revenue service. Death has exacted its toll, and many familiar forms have taken the unreturning voyage. To all who have co-operated in making the REVIEW a publication of real value and interest the *Editor* extends his thanks, and bespeaks a continuance of assistance highly appreciated.

Another Veteran Officer Passes

ANOTHER gap in the ranks of the headquarters staff was made by the death in Ottawa on August 3, 1932, after a lengthy illness, of John Fitzgerald Berton, for over 44 years an officer of the Department. At the time of his death Mr. Berton was Acting Chief Customs-Excise Checking Clerk in charge of the Refunds Branch, vice W. T. Urquhart, superannuated. Born in Milwaukee. Wis., 58 years ago, the late Mr. Berton began his career as a messenger in the Customs office in Saint John, N.B., when 15 years old, and served in various capacities both at that port and at Ottawa, to which he was transferred in 1901. He was promoted to the position of Head Clerk, Refunds Branch, in 1927. In February, 1915, Mr. Berton enlisted with the C.E.F. and served in France gaining the rank of regimental sergeant major.

Mr. Berton was prominent in sporting, fraternal, charitable and church activities in the Capital for 30 years. He was an expert marksman, and was at one time secretary of the Regimental Rifle Association. He was, also, secretary of the New Edinburgh Bowling Club for several years. During his life in Ottawa Mr. Berton made many friends in and out of the service, and his untimely death is deeply regretted. He was an able and loyal public servant.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Dennik Rovnost' L'udu (Daily Equality of People), a newspaper in the Slovakian language, published by Rovnost' L'udu Publishing Association of America, 1510 W. 18th St., Chicago, Illinois.

No Bed of Her Own, a book by Val Lewton, published by The Vanguard Press, 100 Fifth Avenue, New York, U.S.A.

Brevities, an illustrated publication published weekly by New Broad Publishing Co. Inc., 175 Fifth Avenue, New York, U.S.A.

Paris Magazine, an illustrated monthly publication published at 227 Rue Saint-Denis, Paris, France.

Six A.M., a book by Maxwell Bodenheim, published by Liveright Inc., New York, U.S.A.

La Parce Stories, published monthly by The Merwil Publishing Company, Inc., 147 W. 42nd Street, New York, U.S.A.

Husbands and Lovers, a book by Leslie J. Swabacker, published by the Vanguard Press Inc., 100 Fifth Avenue, New York, U.S.A.

Tale of a Spoon

THE *Editor* received from a friend in England the following clipping taken from the *News-Chronicle*, one of London's leading newspapers:—

This is the Tale of a Silver Spoon.—Someone in Canada sent to a Harrow Weald reader of the *News-Chronicle* a silver spoon as a present. The Customs people, full of enthusiasm for the new tariffs, got busy. They sent to the prospective recipients of the small gift a foolscap-size form, printed impressively, telling them that a "letter packet had been detained by the Postal authorities for Customs examination."

The form went on to say, with full legal verbiage, that the package could be opened in the presence of the addressees, either at the Customs Office, Mount Pleasant, or at some other Customs office to be selected. "The address of the nearest Customs office can be ascertained at the local Post Office," the form announced.

The information was given that if no reply were sent within four days, the packet would be opened, that the importation of dutiable goods by letter post was prohibited, and that "if on examination the packet is found to contain dutiable goods, the question of forfeiture will arise."

It only remains to be added that the goods were not dutiable.

The Prickings of Conscience

ONCE again the Department has received a contribution of "conscience money." On this occasion the Collector of National Revenue at Winnipeg found in his mail a letter postmarked Winnipeg, August 17, 1932. It contained two fifty dollar bills, and this note of explanation:—

> You will find enclosed $100 which will more than cover duty on articles bought by writer at different times while on short visits to the United States, and not declared on arrival in Canada. Articles were absolutely personal and not for re-sale nor profit in any way, just personal wearing apparel and small inexpensive gifts for friends at home. Amount enclosed is almost double amount of duty at times of purchase, which covered a period of four or five years.

Spirits for Blending Purposes

COLLECTORS are advised that under the provisions of Order in Council dated 20th July, 1932, it is ordered that when spirits are imported by licensed distillers for the purpose, exclusively, of blending with their product, Customs duty at the rate of One Dollar ($1) per proof gallon (being the difference between the Customs and Excise rates) will be collected on that portion of the spirits imported, to which said rates apply, before release for transfer into the possession of Officers of the Excise Division, and the remainder of the Customs duty collectible on such imported goods, will be credited quarterly by the Excise Division, from the revenue derived on the blended spirits.

It is further provided that following the close of the quarters ending 31st March; 30th June; 30th September and 31st December, respectively, and so soon, thereafter, as the distillers' monthly returns have been checked and found correct, a credit in favour of the Customs Division will be issued for the aggregate amount of Customs duty collectible on spirits imported by licensed distillers for blending purposes, during the preceding quarter, less three per centum (3%), to cover as nearly as possible the amount of Customs duty represented by the imported spirits contained in the blended goods, which are exported in bond out of Canada, during said quarter, and upon which no duty is payable.

Peeping Round the Corner

DURING the week ended August 20, the port of Quebec experienced the busiest period of the season in steamship passenger traffic. Over 4,000 passengers in five days is a record so far for the 1932 season. Grain and general freight activities are also on the upgrade, and in the words of the Quebec *Chronicle Telegraph* " Miss Prosperity is out from around her corner."

Where Tourist Travel is Heavy

ALTHOUGH the volume of tourist travel by automobile from the United States to Canada shows evidences of declining this season, there are certain points where it exceeds that of last year. The *Editor* is informed by F. T. Pattison, Collector at Bridgeburg, Ontario, that in July, 1932, the ferry between Buffalo and Fort Erie carried 81,812 automobiles, an increase over those carried in July, 1931, of 26,000 cars. Although travel over the Peace Bridge between Buffalo and Fort Erie is not as great as that of last year, so far, it is worth noting that Mr. Pattison states that 272,422 automobiles, inwards and outwards, were handled by Customs officers in July, 1932. At the Peace Bridge there is reported a considerable decrease in Canadian automobiles reported outwards for touring purposes in the United States, there being 9,168 handled in July, 1932, compared with 21,854 in July, 1931.

Increased Traffic at St. Hubert

A SUBSTANTIAL increase in international air traffic in July, 1932, over the same month last year, is reported at the Customs Air Harbour, St. Hubert, Quebec. In the following summary covering traffic in July this year figures for the corresponding period a year ago are given in brackets:—

Aeroplanes inwards 69 (53), outwards 59 (54); passengers inwards 135 (43), outwards 124 (74); baggage examined inwards 193 pieces (61 pieces), outwards 163 pieces (95 pieces). Bags of mail inwards totalled 451 (6,183 pounds), outwards 298 (6,465 pounds).

Aeroplane parts imported during the month were valued at $106.

Tourists' Bonds

THE attention of the Department has been drawn on more than one instance to neglect on the part of Collectors to call upon Guarantee Companies to fulfil the terms of bonds furnished by tourists as security for duty and taxes on their automobiles should they not be exported within six months from date of importation, in some cases Collectors and officers having conducted extensive correspondence and engaged in more or less expensive inquiries, in the endeavour to locate automobiles in respect of which proof of exportation has not been received.

Collectors are now advised that their first duty in such cases is to notify the Guarantee Company and call upon them to fulfil the terms of the bond, and if a satisfactory response to such demand is not received in a reasonable time the matter should be referred to the Department for attention and necessary action.

A Customs Evasion That Failed

A HEATED discussion as to whether or not a foreign shipment of flour should be allowed free entry into Nova Scotia after having been entered through the free port of St. Andrews, New Brunswick, on submission of a promissory note in lieu of duty, stirred officialdom in the Maritimes about a hundred years ago. A record of the controversy has been preserved in the parchment-bound volumes of old letters that the *Editor* received from the Collector at St. Andrews, and from which extracts have been printed from time to time in the REVIEW.

The New Brunswick Legislature had decreed that the 5 shillings a barrel duty levied by His Majesty's Government on flour imported into a British colony, was to be returned to the importer in the form of a bounty, provided the flour was entered and cleared at the free port of St. Andrews, and shipped to another British colonial port. Flour would thus be entered free, and the duty imposed by His Majesty's Government made of none effect. Trouble started when the British schooner *Herald*, after loading with United States flour off Eastport, Maine, just beyond United States waters, cleared through St. Andrews, giving a promissory note to cover duty, and sought to discharge the cargo as duty paid goods at Halifax. The controversy was settled only through the efforts of Nova Scotia's Provincial Secretary, Solicitor General, Attorney General, the Lieutenant Governor, and the decision of the Customs Commissioners in London on advice of His Majesty's Government.

The first letter contained in the old volume bearing on the controversy, was written by the then Collector at Halifax, Thomas Jeffrey, to the Provincial Secretary, Sir R. D. George, and is dated April 29, 1824. It reads in part:—

> As this is the first instance of a cargo of this description from the free port of St. Andrews in the Bay of Fundy, it appeared to me to require some investigation as to the mode in which these cargoes were obtained from the United States, and the manner in which the duties as required by Act of Parliament were secured, and also to the amount of the provincial bounty granted by an annual law of the Legislature of the province of New Brunswick, tending to counteract the duty imposed by Act of Parliament 3rd Geo. 4, c. 44.
>
> On their arrival at St. Andrews they did not unload, but entered their cargo at the Custom House, and paid the duties by an endorsed note.

After the cargo had been landed at Halifax, a certificate to this effect would be returned to the Deputy Treasurer at St. Andrews, who would then grant a bounty equalling the amount of the promissory note.

The Provincial Treasurer wrote the Collector the next day as follows:—

> Having laid before His Excellency the Lieutenant Governor your letter of yesterday's date, relative to the case of the schooner *Herald*, which arrived here at Halifax a few days ago from St. Andrews with a cargo of American flour, I am commanded to acquaint you that His Excellency considering that communication to be of a very important nature submitted it this morning to H.M. Council, and by their advice, His Excellency is now pleased to direct, that you do demand the payment of the duty to which the cargo in question is made liable, and that in case of refusal, you do take the proper measures to compel payment of the same.

Before taking the matter to His Majesty's Government in London, His Excellency asked the opinion of the Attorney General, R. I. Uniacke, who replied in part as follows:—

> I am of opinion His Majesty's Council did right in advising that the Collector should be directed to levy this duty on the flour, notwithstanding the certificate from the Custom House at New Brunswick that the duty was paid there. The duty in point of fact was not in my opinion paid there, and the whole proceedings a fiction contrived to pervert the operation of a British Act of Parliament. It is painful to me to observe that in my opinion the officers of the Customs at New Brunswick whose peculiar duty it was to carry the Act of Parliament into effect, have lent their aid to the Legislature of that country in execution of a plan to defeat the operation of an Act of Parliament, and to make it subservient to their interests at the expense of all the fair traders in this province and the other British colonies. This ship did not load this cargo in a British port, and therefore could not have it lawfully cleared out there. If clearances and cockets from the British Customs Houses are granted for cargoes of goods which were never shipped within the jurisdiction of such Customs Houses, and which had no lawful sufferance for the loading or inspection of the same before shipment, there must be an end to all fair trade. Under colour of such clearances, all kinds of unlawful goods can be introduced into the other colonies. Indeed that is now the case; throughout the Bay of Fundy smuggling there is so organized by the measures adopted in New Brunswick that all the fair traders in the Bay of Fundy are nearly ruined, and the same system is fast extending over the rest of the province. Fair trade is, by the contrivance of the Legislature of that country, turned from its natural and legitimate channels, and by drawbacks and bounties artfully contrived, the fisheries of this province are deranged, and the consumption of its inhabitants supplied with articles free from duty to the ruin of the fair trader.

The old volume contains also a long letter expressing the views of the Solicitor General, S. B. Robie, which views coincide with those of the Attorney General. Mr. Robie also suggested the following solution of the problem:—

> If I may be permitted to offer any opinion as to the remedy, I would respectfully suggest that if His Excellency should deem the subject of sufficient importance to be submitted to His Majesty's Government for consideration, and His Majesty's Ministers should think their interference necessary that His Majesty's dissent to the Act of the General Assembly of New Brunswick would be the most speedy mode of putting a stop to the practice. This could be done immediately and notice of it sent to the Colonies in order that the duty might be collected upon foreign flour imported from New Brunswick.

All the voluminous correspondence was submitted to the Customs Board in London, which in turn referred it to the Lords Commissioners of His Majesty's Treasury and an explanation was demanded from the Collector at St. Andrews. When received, however, the explanation evidently failed to justify the Collector's actions, for this episode of long ago closes with a short letter from the Customs authorities in London severely rebuking the Collector. The letter terminates as follows:—

> We have received their Lordship's commands to apprize you that they are of opinion that the whole of your conduct with respect to this schooner and the cargo has been highly culpable and deserving of their Lordship's severest animadversion which we communicate to you accordingly.

International Peace Garden Dedicated

THE International Peace Garden, a sanctuary of 3,000 acres on the Canada-United States boundary, equally divided between the province of Manitoba and the state of North Dakota, was dedicated to the cause of peace on July 14, 1932. It is located in the heart of the Turtle Mountains, which are crossed by the international boundary line, and at a point supposed to be the geographical centre of the North American continent. The garden was opened with impressive dedicatory services in the presence of many Canadian and United States citizens.

The development of the garden will be carried out by an International Peace Garden association. Beautiful garden plots will be created eventually covering the entire area, the full fruition of the plans depending on the raising of a maintenance fund of $5,000,000, largely through subscriptions of ten cent pieces by school children.

This memorial to lasting peace between the two countries was originated by Henry J. Moore of Islington, Ontario.

New Brunswick's Fishing Industry

WHILE the total marketed value of fish caught in New Brunswick waters decreased from $4,853,575 in 1930 to $4,156,240 in 1931, according to figures issued recently, substantial increases were shown in the lobster industry and in the catch and catch value of halibut, mackerel and shad. The lobster catch, the most important in New Brunswick's fisheries, increased from 90,567 cwt. in 1930 to 94,988 cwt. in 1931, the value to producers increased from $717,526 to $736,000, and the marketed value from $1,206,996 to $1,376,257. One of the heaviest declines occurred in the sardine fishery which dropped from a catch of 129,424 barrels in 1930, valued at $172,013, to 63,573 barrels in 1931, valued at $61,942. Decreases in the catch value were shown, also, in the smelts and herring catch, although in quantity the 1931 catch in each case exceeded that of the previous year.

The capital investment in the sea fisheries of New Brunswick in the period under review increased from $5,918,120 to $6,116,638, the number of canning and curing plants from 162 to 165, and the number of vessels used in primary operations from 7,292 to 7,939, while the increase in lobster traps totalled about 4,000.

While the price of fish has reacted unfavourably on the return to the fishermen, New Brunswick's fisheries, in the face of present day conditions, have made a good showing.

A Sweet Harvest

PRELIMINARY returns of the production of maple syrup and maple sugar in Canada for the season of 1932 have just been completed and show that the total yield was 1,744,479 gallons of syrup valued at $2,054,277 and 7,217,300 pounds of sugar valued at $692,480. The combined total value for the industry is thus $2,746,757. The production figures compare favourably with those of previous years.

Wheat Exports Increased

CANADIAN exports of wheat in the month of July, 1932, reached a total of 19,620,224 bushels compared with 12,060,817 bushels in July, 1931. The largest buyer was the British Isles. There was also an increase in the exports of rye, which increased from 122,000 bushels to 2,480,000 bushels.

Ontario Gold

DURING the first half of 1932 the gold mines of Ontario produced crude bullion containing 1,120,407 ounces of gold valued at $23,181,554 (the standard rate for gold is $20·671834 per fine ounce) and 215,408 ounces of silver valued at $61,138, a total for bullion of $23,242,692. These figures compare with 984,593 ounces of gold valued at $20,353,353 and 180,939 ounces of silver valued at $48,737, a total valuation of $20,402 090 in the first six months of 1931.

SASKATCHEWAN BUTTER

The output of creamery butter in the province of Saskatchewan for the first six months of 1932 totalled 9,038,489 pounds, an increase of 405,934 or 4·7 per cent over the corresponding period in 1931.

BRITISH COLUMBIA MINERALS

Gold production in British Columbia increased by 25 per cent in the first half of this year. Production of all minerals in British Columbia in the first six months of 1932 was valued at $14,336,060.

* * HERE AND THERE * *

The appointment of a Collector of Customs sixty years ago followed a somewhat different procedure from that used to-day. The old method is shown in an interesting document sent the *Editor* recently by L. H. Webber of the Customs-Excise staff at St. Stephen, New Brunswick, consisting of a commission signed by R. S. M. Bouchette, then Commissioner of Customs, appointing Henry M. Webber, grandfather of the donor of the letter, Collector at St. Stephen. The letter bears the impress of the British coat of arms and the words *Customs Department, Canada.* It is headed *Ottawa, 10th January, 1870,* and reads as follows:—

> I have it in command to acquaint you that His Excellency, The Governor General in Council, has been pleased to appoint you to be a Collector in Her Majesty's Customs, to be stationed at the Port of St. Stephen with a salary of $1,200 twelve hundred dollars per annum, vice John Grimmer, Esq., resigned.
>
> It will be necessary for you to enter into good and sufficient security for the faithful discharge of your duties, yourself in the sum of $8,000, and two sureties of $4,000 each, for which purpose I enclose a blank bond, which you will be good enough to have properly executed before one of Her Majesty's Justices of the Peace, and return it to this office when duly completed, upon the receipt of which and the sum of $13, thirteen dollars, to be forwarded to Thos. Ross, Esq., Receiver of Fees, Finance Department, your commission will issue.
>
> Mr. Grimmer will deliver over to you all books, papers, moneys, etc., belonging to the Government, for which you will grant to him a receipt in duplicate.

The official opening of the new Welland Canal on August 6 again directs attention to an engineering achievement of first magnitude and of great importance. This new canal, built by the Government of Canada, connects Lakes Erie and Ontario, overcoming the Niagara escarpment and the difference in level of 325½ feet between the two lakes. It replaces the former canal. The growth of the eastern movement of grain and iron ore and the western movement of coal necessitated the construction of vessels of much larger dimensions than could be accommodated in the old Welland canal. Vessels up to 633 feet in length with a beam of 70 feet and a load draught of over 20 feet are in service, but until the construction of the new canal was completed it was impossible for such vessels to get down from the upper lakes into Lake Ontario. Navigation between Lake Ontario and the upper lakes is now possible for vessels up to 800 feet in length.

Work on the new canal was begun in 1913 and except for an interruption during part of the period of the Great War was continued until completion. The total length of the canal is 25 miles from lake shore to lake shore, though the length between the outer waters of Port Colborne on Lake Erie and those of Port Weller on Lake Ontario is 27·7 miles. The width is 200 feet at the 25 foot depth and 310 feet at the water line. There are eight locks, including the guard lock at Humberstone, which is 1,380 feet long between the inner gates. The canal cuts through that part of the Niagara Peninsula which is deservedly called the Garden of Canada because of its intensely cultivated fruits and farms. Twenty traffic bridges, highway and railway, cross the canal, and the canal itself crosses a river. Reforestation methods have been adopted on the canal banks, where vast numbers of trees, native to the district, have been planted and are now rapidly maturing, and what might have been a gaunt commercial waterway is being transformed into a zone of great scenic beauty.

The fact that the official opening of the canal coincided with the Imperial Economic Conference at Ottawa resulted in many Empire statesmen and other distinguished visitors being present.

CANADA'S TIMBER

Of Canada's productive and accessible forest land about 200,000,000 acres carry timber of merchantable size and the remaining 355,000,000 acres carry young growth of various species and ages.

SHIPPING SEASON AT MONTREAL SHOWS ACTIVITY

Increase of export entries over last year's period

IN spite of prevailing conditions which are world-wide, it is interesting to note that the shipping season at the port of Montreal is more than holding its own. From the opening of navigation on April 14, 1932, to August 14, despite a reduction in the number of passenger ships, there was a considerable increase in eastbound travel, and the exports of commodities are on the upgrade. The export and shipping branch of the Montreal Customs informs the REVIEW that for the four months' period, from April 16 to August 16, export entries were 28,500, compared with 25,400 for the same period last year, an increase of 3,100 entries.

There arrived in Montreal from foreign ports, from April 16 to August 16, 511 vessels, being 41 more than last year. Departures for foreign ports numbered 463 vessels, an increase of 32. Coastwise departures were 1,004 vessels, a decrease of 29 ships for the same period of 1931, but coastwise arrivals were 1.000 vessels, an increase of 12.

LEADS IN GRAIN EXPORTS

Montreal leads all North Atlantic seaports in the shipment of grain, and in its seven-and-a-half months' season of navigation exports considerably more of this commodity than any of its competitors do in a full twelve months' season. The following statement gives the comparative figures of shipping during 1931:—

A portion of the busy harbour of Montreal with No. 1 elevator in the background.

Montreal, 89,512,312 bushels; New York, 60,435,336 bushels; Galveston, 21,590,482 bushels; Baltimore, 9,592,492 bushels; New Orleans, 7,920,442 bushels; Philadelphia, 4,233,259 bushels; Boston, 3,063,753 bushels; Newport News, 2,073,192 bushels; Portland, Me., 1,727,417 bushels; Mobile, 794,080 bushels.

This Year's Grain Trade

The following figures show the movement of grain at the port of Montreal up to August 17, 1932, as compared with 1931:—

Total receipts, 1932, 60,352,220; 1931, 54,591,920. Total delivery, 1932, 58,500,459; 1931, 52,815,030. Day's receipts, 1932, 665,828; 1931, 11,999. Day's delivery, 1932, 669,328; 1931, 51,847. Received by water, 1932, 639,672; 1931, 10,000. Received by rail, 1932, 26,156; 1931, 1,999. Elevator stocks, 1932, 12,880,163; 1931, 12,881,830. In holds, 1932, 2,264,924; 1931, 2,825,859.

Baggage Receipts

Small collections entries received by Customs resulting from the examination of passengers baggage were over the $10,000 mark for the four months' period, which is approximately the same as last year.

Principal Exports

A summary of principal exports from the port of Montreal for 1931 may be of interest;—

Wheat, 1,548,674 tons; Barley, 421,575 tons; Flour, 228,378 tons; Oats, 131,239 tons; Rye, 64,441 tons; Printing Paper, 55,955 tons; Lard, 54,236 tons; Raw Fruit, 46,375 tons; Cheese, 36,567 tons; Automobiles and parts, 28,040 tons; Cured Meat, 26,064 tons; Woodpulp, 23,566 tons; Hay, 17,577 tons; Rolled Oats, 17,513 tons; Liquors, 17,494 tons; Cement, 15,652 tons; Rubber Manufactures, 12,448 tons; Copper Matte, 12,298 tons; Copper Bars, 11,762 tons; Cattle, 10,254 tons.

Cargo Through Montreal

The aggregate total exports of grain through the Harbour of Montreal in the period between 1921 and 1931, amounted to 1,544,000,000 bushels. In this period the tonnage of commodities other than grain handled at the port increased from 2,791,671 tons in 1921 to 7,757,203 tons in 1931.

Ships of Many Nations

During the 1931 shipping season 811 trans-Atlantic ships, having a net registered tonnage of 3,425,107 tons, entered at the port of Montreal. In the previous year 826 ships, registered tonnage 3,740,884 tons, entered. British shipping represented 71 per cent of the total or 819 vessels, last year. Other nations were represented as follows: Norway 156 vessels, Italy 34, Sweden 26, Germany 25, Denmark 22, Holland 21, France 16, United States 15, Greece 10, Free City of Danzig 3, Belgium, Finland and Spain 1 each.

Facilities For Freight

There are in the port of Montreal twenty double-deck and six single-storey transit sheds with a total length of 12,000 feet, each approximately 100 feet wide, capable of handling in all 300,000 tons of cargo weekly.

Interior of Freight Shed No. 18, inward freight, Port of Montreal. This illustration shows a portion of the large importations which pass through Customs during the season of navigation at Montreal.

The shed structures are of steel, having floors and roofs of reinforced concrete, with a carrying capacity outside of their own weight of 600 pounds per square foot for the floor and 120 pounds for the roof.

The total tonnages of imports and exports at the Harbour of Montreal show a steady increase over any given period. The following are the figures for the past three years:—

1929, 9,936,872 tons; 1930, 9,687,769 tons; 1931, 9,914,374 tons.

NEW COMMISSIONER OF INCOME TAX APPOINTED

A PROMOTION of interest to the National Revenue service in particular, and to the public generally, is that of C. Fraser Elliott, K.C., to the position of Commissioner of Income Tax. Mr. Elliott was formerly Assistant Commissioner and Counsel of the Income Tax Division of the Department of National Revenue.

C. Fraser Elliott, K.C., Commissioner of Income Tax.

Mr. Elliott was born in Winnipeg and educated in Toronto. He received the degree of Bachelor of Applied Science, Toronto University, and passing through Osgoode Hall was enrolled as Solicitor of the Supreme Court of Ontario in May, 1915. In the same year Mr. Elliott was called to the Ontario Bar.

He served overseas in the 7th Battery, 2nd Brigade, First Division Field Artillery, and ten years ago came to the Income Tax Division at Ottawa as Counsel. He is a member of the bar of Quebec as well as Ontario, and in March, 1929, was appointed a King's Counsel by the Quebec government. Mr. Elliott has attended the Privy Council on two occasions on behalf of the Income Tax Division, and on several occasions also has appeared before the Supreme Court and the Exchequer Court.

He is also prominently identified with the Rotary Club, Ottawa.

At the University of Toronto Mr. Elliott took an active part in various sports. He was captain of the gymnasium team, represented the University on the swimming team, and won his Varsity *T* in these sports. Outside the University he was a member of the Toronto Canoe Club. Paddling under its colours he was stroke of the war canoe, which won the Dominion championship for the mile and half-mile, and held the Dominion championship in single blade fours for four successive years.

The promotion of Mr. Elliott to the position of Commissioner, filled since 1927 by Mr. C. S. Walters, is a tribute to his ability and efficiency, and is appreciated by his many friends inside and outside the Department.

EXCISABLE GOODS

By Order in Council dated 30th May, 1932, passed under the provisions of Section 33 of the Consolidated Revenue and Audit Act, authority is granted to exempt from duty, excisable goods intended for the personal or official use of Consuls General in Canada, who are natives or citizens of the country they represent, and who are not engaged in any other business or profession.

ITEMS OF INTEREST FROM EXCISE DIVISION

COLLECTORS of National Revenue have been advised by official circular signed by G. W. Taylor, Commissioner of Excise, as follows:—

Under authority of Order in Council, P.C. 79/1637, dated July 20, 1932, Article " G " of the Regulations respecting " Distilleries and Products Thereof " is repealed and the following regulations established in lieu thereof:—

Article "G" 1. Duty-paid spirits may be shipped under a permit from one licensed distillery to another. In this case, each package must be marked with the date when originally warehoused and the spirits shall be credited in duty-paid warehouse ledger No. 3, of the shipping distillery and charged in the corresponding ledger of the receiving distillery. The spirits when received shall be weighed and tested as when received in bond and T.222g debited with the actual quantity. The spirits before being entered must be checked from the permit and the packages must correspond exactly with the marks and numbers as written thereon.

2. When duty-paid spirits are returned to or taken into a distillery for further treatment, the following course is to be pursued:—

(*a*) The distiller is to make a written requisition in duplicate to the Collector of the Port, through the Officer in charge of the distillery for permission to take such spirits into stock.

(*b*) The requisition is to set forth in detail, all the Excise marks and numbers then written on the packages of spirits, and packages containing spirits returned to any distillery, not properly marked or numbered, or from which such marks have been obliterated, or when unaccompanied by a Permit, shall be taken possession of and a sample sent and the facts reported to the Department.

(*c*) The requisition is further to state whether such spirits are potable or non-potable, and what amount of duty has been paid thereon.

3. Upon receipt of such duplicate requisition, the Collector will, if he has no sufficient reason to withhold it, transmit to the Officer in Charge of the distillery, one copy thereof, with his written permission to take the same into stock endorsed thereon, keeping the duplicate copy in the office of the port.

4. In the case of imported spirits or wine, which have been transferred in bond from Customs to Excise for blending purposes, it is required that such spirits or wine be in original packages, that they be removed direct from Customs to the licensed distillery, and that they are accompanied by a certified copy of the Customs transfer entry covering the clearance. If the spirits or wine be imported direct from the United Kingdom of Great Britain and Northern Ireland, or from the Irish Free State by the distiller and their age be certified by the British Department of Customs and Excise, or that of the Irish Free State, the Department of National Revenue of Canada may, on application of the importing distiller, recognize the age shown.

5. The Officer in Charge and his assistant are then required to determine, for Excise purposes the quantity of spirits in proof gallons, and shall certify to such quantity on the face of the Customs certified transfer entry.

6. In dealing with the quantity of spirits or wine brought into a distillery, the Officer in Charge will be guided by the following instructions:—

The quantity in proof gallons of imported spirits or wine as shown on the Customs Transfer Entry, is to be recorded as a Memo. in red ink in Column 15, T. 222b (Distillery Stock Book No. 2). The quantity as found by the Excise Officers is to be recorded in the usual manner in Columns 17 and 18 of T. 222b, and immediately entered for warehouse in Maturing Warehouse No. 2.

7. In the case of imported wine or rum, the actual quantity in proof gallons contained in the wine or rum, is to be ascertained by means of a test still.

For the present, a monthly statement, showing the quantity in proof gallons of imported spirits or wine at the various rates of Customs duty, as shown by the Customs certified entry, is to be attached to Distillers' Monthly Return, K-50, Amended, immediately below Statement "L."

The Memo. directly below Statement "L," therefore, becomes obsolete.

8. In the occasional event of duty-paid spirits being brought into a distillery, Statement "L" of Monthly Return K-50, Amended, should still be used to show in detail the quantity of spirits of this character as heretofore.

9. Sections 4, 5, 6 and 7 of these regulations are applicable, particularly, to spirits imported by licensed distillers for blending purposes exclusively, in their respective distilleries, and as respects any portion of such imported spirits, the rate of Customs duty on which exceeds that collectible under the provisions of the Excise Act, the distiller shall, when passing Customs E-Warehouse Entry, pay the sum represented by the difference between the duty collectible under the Customs Tariff and the Excise Act.

The provisions of this circular will be effective for the current month's transactions as well as for those following.

SPECIALLY DENATURED ALCOHOL, GRADE No. 1-D

Collectors are informed that the British Pharmacopoeia and Canadian Formulary, about to be issued will contain certain changes, among which the formula for Tincture of Iodine is being omitted, and Liquor Iodine Mitis is being substituted in its place.

It has, therefore, been decided to cancel the existing formula for Specially Denatured Alcohol Grade No. 1-D, and to authorize the following in lieu thereof:—

Grade No. 1-D, the composition of which is to be: 100 parts by weight of Ethyl Alcohol (65% o.pp), 1·5 parts by weight of Iodine and 1·5 parts by weight of Potassium Iodide.

Attention is directed to a circular letter addressed to Officers in Charge of Distilleries on the 4th January, 1922, respecting the procedure to be followed in the manufacture of Grade No. 1-D.

SPECIAL EXCISE TAX

Collectors of National Revenue have been advised as follows:—

Special Excise tax of 3 per cent—Lumber imported from the United States.

Section 88 of the Special War Revenue Act as enacted by Chapter 54 of the Statutes of 1931 was repealed by Section 12 of Chapter 54 of the Statutes of 1932.

It follows that Order in Council (P.C. 2625) dated 20th October, 1931, and Memoranda Nos. 466 and 466 Supplement A and Circulars Nos. 708-C and 708-C Supplement A, became inoperative from and including the 7th day of April, 1932.

The new Section 88 of the Special War Revenue Act as enacted by Section 12 of Chapter 54 of the Statutes of 1932, effective from and including the 7th day of April, 1932, imposed an excise tax of 3 per cent on duty paid value of goods imported but this tax did not apply to articles enumerated in Schedule V of the Act. Schedule V included lumber as described in Order in Council (P.C. 2625) and Memoranda and Circulars above named WHEN IMPORTED FROM A COUNTRY WHICH ADMITS FREE OF DUTY SIMILAR LUMBER IMPORTED FROM CANADA.

As the United States, effective 21st June, has imposed duties, or so-called excise tax in effect duty, on all lumber imported from Canada, all lumber imported from the United States from that date became subject to the said special excise tax of 3 per cent.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of July, 1931, and July, 1932:—

July, 1932, spirits potable, $507,796; July, 1931, $529,911. July, 1932, spirits, non potable, $63,613; July, 1931, $81,047. July, 1932, malt, $275,008; July, 1931, $406,398. July, 1932, cigars, $34,859; July, 1931, $42,093. July, 1932, cigarettes, $2,031,978; July, 1931, $2,848,995. July, 1932, manufactured tobacco, $389,189; July, 1931, $400,803. July, 1932, foreign raw leaf tobacco, $463,621; July, 1931, $538,161. July, 1932, beer, $40,488; July, 1931, $56,861. July, 1932, licences, $312; July, 1931, $415. July, 1932, total, $3.806,867; July, 1931, $4,904,688.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of July, 1931, and July, 1932.

July, 1932, tobacco, cut, 1,488,431 pounds; July, 1931, 1,468,877 pounds. July, 1932, tobacco, plug, 391,668 pounds; July, 1931, 453,989 pounds. July, 1932, cigarettes, number 338,915,128; July, 1931, 474,643,070. July, 1932, cigars, number 11,492,868; July, 1931, 14,091,692. July, 1932, snuff, 65,785 pounds; July, 1931, 81,030 pounds. July, 1932, foreign raw leaf tobacco, 1,149,197 pounds; July, 1931, 1,328,631 pounds.

TRAVEL AT NIAGARA FALLS

Inward and outward figures for July

UNITED States automobiles entering Canada through the port of Niagara Falls in July, 1932, via the three international bridges, totalled 98,137. Of this number 24,443 automobiles were entered on 60-day touring permits and nearly 74,000 on 24-hour permits. United States automobiles outwards numbered 88,866; Canadian automobiles inwards 33,118, outwards 31,896. The total number of tourists' automobiles inwards and outwards was 252,017. Compared with July last year this total shows a decrease of 41,273 automobiles, and compared with July, 1930, a decrease of 223,336 automobiles. Other vehicles inwards during July, 1932, numbered 4,821, outwards 5,106; passengers inwards 644,924, outwards 630,968. Permits issued for Canadian cars outwards numbered 5,993.

HALIFAX SHIPPING ACTIVE

Figures for first half of year

FIGURES of Halifax port traffic for the first half of the present year are encouraging, and represent traffic at and over the Harbour Commissioners' piers. The comparisons for the period January to June, inclusive, this year as compared with those of last are:—

Number of vessels, 1932, 1,298; 1931, 1,091. Net tonnage, 1932, 3,808,592; 1931, 3,314,935. Gross tonnage, 1932, 6,373,441; 1931, 5,536,960. Cargo tonnage, 1932, 391,522; 1931, 389,704. Bags of mail, 1932, 71,417; 1931, 41,136. Number of passengers, 1932, 12,667; 1931, 11,241.

That means a percentage of increase this year over last of as high in one case as 73 per cent. The increases range from 4 per cent to that figure.

NEW RECORD FOR VANCOUVER

Crop year exports reach high figure

SHIPMENTS of grain from the port of Vancouver for the crop year ending July 31 were far in excess of those for the previous crop year, and except for the year 1928-29 were the highest in the history of the port. In the case of coarse grains, a new high for the port was recorded. Exports to the United Kingdom and the Continent, which took the great bulk of the shipments, recorded substantial increases over the previous year, but those to other areas were down.

Total shipments of all grain from the port for the 1931-32 crop year were 84,524,695 bushels as compared to 74,154,058 bushels for the previous crop year. In 1928-29 the record year, shipments aggregated 95,407,519 bushels. During the crop year just ended wheat comprised the bulk of the shipments amounting to 75,675,070 bushels as compared to 72,831,628 bushels in the previous year. Coarse grains, consisting of oats, barley, and rye, were shipped to the amount of 8,849,625 bushels, a new high for the port in this respect. The great bulk of these latter exports were made to the United Kingdom and the Continent of Europe.

Shipments of all grains to the United Kingdom and the Continent were the highest on record for the port, amounting to 70,847,271 bushels for the 1931-32 crop year as against 56,078,101 bushels for the previous year. To the Orient, shipments were down, aggregating 12,585,087 bushels for 1931-32 as against 15,522,857 bushels for the 1930-31 year. Central and South America took 608,890 bushels and other countries 484,447 bushels for the crop year just ended, as compared to 1,767,770 bushels and 785,825 bushels respectively the previous year.

CANADA'S DAIRY INDUSTRY

Increased quantity of butter exported

THE value of all products of dairy factories in the Dominion in 1931 was $104,639,650, of which 225,802,635 pounds of creamery butter accounted for $50,168,738; over 113,700,000 pounds of factory cheese, $12,796,616; concentrated milk products, $7,067,481 and miscellaneous dairy factory products such as whey butter, buttermilk, whey cream and ice cream mix, $34,606,815.

There were 2,696 dairy factories in operation at the end of 1931, of which 1,344 were creameries, 1,142 were cheese factories, 184 combined butter and cheese factories and 26 were concentrated milk plants.

During 1931 Canada exported dairy products to the value of $15,775,208 of which $10,594,917 is credited to cheese and $2,329,853 to butter. The quantity of butter exported last year increased by 805 per cent compared with the exports in 1930. The increase in cheese exports was six per cent. The value of imports was $1,329,126.

ONTARIO MANUFACTURES

There are 9,888 manufacturing establishments in the province of Ontario with an annual production valued at $1,713,025,322, according to the latest official statistics. These factories give employment to 307,477 persons.

* * NEWS AND COMMENT * *

London, Ont.: Increased business of approximately $78,000 at the Customs-Excise port of London, Ontario, in the last quarter of the fiscal year ended March 31, 1932, is reported by W. H. Down, Collector. Figures covering business transacted in the fiscal year, however, show a decrease of $80,998. Total revenue collected in the twelve months ended March 31, 1932, amounted to $2,868,363, made up of Customs duty $1,527,282; Excise tax $1,055,447; Excise duty $285,634. Excise tax collections showed an increase of $286,141, and Excise duty an increase of $18,814, while Customs duty showed a decrease of $385,953. Customs-Excise entries received during the year totalled 30,225, manifests received 18,300, manifests forwarded 270.

Collections received at the Customs Express Branch at London in the last fiscal year amounted to $125,390, and in the previous fiscal year $160,521. Entries received numbered 2,715. At the Postal Branch collections in the last fiscal year totalled $39,914, and in the previous year $41,644. Entries received numbered 1,872.

Vancouver, B.C.: An addition to Vancouver grain storage facilities has been decided upon and elevator capacity will be increased to the extent of 1,475,000 bushels. The cost involved in this addition to elevator capacity will be about $375,000, and the work will be hastened so that the new accommodation will be ready to receive grain early in October. This port will then be able to store more than 17,000,000 bushels at one time.

Emerson, Man.: During the holiday period covering July 1 to July 4, Canadian automobiles outwards to the United States numbered 602; foreign automobiles reported inwards, 855.

Montreal: Revenue collected at the Customs Express Branch, Montreal, during the month of July, 1932, amounted to $96,338. Entries received totalled 1,529, packages delivered 6,942. At the Customs Postal Branch collections totalled $54,931.

Of interest to tourists is the announcement by the Provincial Government of Quebec that tenders for the construction of a new highway bridge over the St. Lawrence river, which will link the Island of Montreal, near Lachine, with Caughnawaga on the mainland to the south, are to be called shortly. The bridge, which is estimated to cost approximately $3,000,000, will be a provincial undertaking.

Plans for the new bridge have been completed. The site for the new span will be down stream from the existing Canadian Pacific Railway bridge, and a link-up will be made with the highway running to Malone in the State of New York.

Three bridges now span the St. Lawrence river from the Island of Montreal to the south shore, one of which is solely a railway bridge. The new bridge will be the third to carry private vehicles and will obviate the necessity of either crossing by ferry between Lachine and Caughnawaga or taking the somewhat lengthy route between the latter place and the Victoria bridge from Montreal to St. Lambert.

CHANGES IN PORTS

The following changes have been made in the list of ports, outports and Preventive Stations, effective on the dates indicated hereunder:—

Waskada, Man., a Preventive station under the survey of the port of Brandon, closed, effective 15th August, 1932.

MONTREAL HARBOUR POLICE

During the season of navigation the Montreal Harbour police department consists of a chief, three captains and forty-eight constables. In the winter season twenty-seven constables are employed. In 1931 a total of 152 arrests were made for various offences on the Harbour and on the Montreal Harbour bridge.

FISH FROM PRAIRIE PROVINCES

Abundant catch in 1931

MENTION the Prairie Provinces of Canada—Manitoba, Saskatchewan and Alberta—and the average person visualizes waving fields of grain, and probably would hardly believe that an abundance of fish comes from these provinces. It is a fact, nevertheless, that the fisheries of these three provinces are substantial, for within their boundaries are numerous large and small lakes in which there are abundant fish.

The fisheries production of the Prairie Provinces in 1931 was valued at $1,909,040, over $500,000 less than in the previous year. Nearly the whole of the commercial catch is sold for consumption fresh; the only prepared products are smoked goldeyes and tullibee in Manitoba. The fisheries of Manitoba are of first importance with an output in 1931 valued at $1.241.575. Saskatchewan is second with $453,056 and Alberta third with $184,859. The fisheries production of the Yukon Territory was valued at $29,550. Whitefish is the principal item for the three provinces and the territory as a whole, the value of the output of this variety in the year under review totalling $779,698. Pickerel is next in importance, followed by trout and tullibee. The total quantity of fish of all kinds caught in the three provinces and the territory in 1931 was 291,147,000 pounds.

TORONTO COLLECTIONS

Collections received at the Customs Express Branch, Toronto. in July, 1932, amounted to $137.277, entries 3,071, packages 10,849. At the Customs Postal Branch collections totalled $50.979, entries 1,786, packages 21,371.

At the Leaside Customs Air Harbour international air traffic showed a marked increase compared with July, 1931. Totals for July this year were: Canadian aeroplanes inwards 26. outwards 28; United States aeroplanes inwards 9, outwards 9; passengers inwards 42. outwards 44.

SILVER PRODUCTION IN CANADA

The Canadian silver production in 1931 was approximately 20½ million ounces, or 10·5 per cent of the world's computed production of 196 million ounces. Canada has for many years ranked third amongst the silver-producing countries of the world, being exceeded by Mexico and the United States, the former contributing about 42 per cent and the latter about 22 per cent annually to the world's total production.

The silver mines of Cobalt and adjoining areas in northern Ontario were for many years the principal source of the Canadian production, but their output in recent years has shown a gradual decline.

Important contributions to Canada's silver production are now being made by mines in the Noranda district of the Province of Quebec and in the Flin Flon district of the Province of Manitoba. The Yukon Territory has for several years been producing annually about four million ounces of silver, derived from the argentiferous lead ores of the Mayo district.

British Columbia is now the leading silver-producing province in the Dominion, having contributed about 39 per cent of the total production in 1931. The silver is obtained mainly as a by-product in the treatment of the lead-zinc ores from the well-known mine at Kimberley.

SALMON EXPORTS

Exports of canned salmon from the port of Vancouver amounted to 927,409 cases in the calendar year 1931, distribution reaching 35 countries. The heaviest buyer was the United Kingdom which took 413,000 cases. Other large importers were:—Australia 135,000 cases, France 99,000 cases, Belgium 39,000 cases, South Africa 34,800 cases. Eastern Canada took 97,000 cases.

AVAILABLE POWER

Electric power available in Canada at the beginning of the present year totalled 6,666,000 h.-p. Of this amount 546,650 h.-p. was added in 1931 at an outlay of $110,000,000.

* * DEPARTMENTAL RULINGS * *

Picture frames, per sample, made of tin plate decorated. Tariff Item 512, although imported in a collapsible condition and requiring to be bent at three corners and fastened at the fourth by inserting the small tongue through the slit and bending over.

Thermo electric switch, per illustration, for controlling the starting and stopping of the motor of an electric refrigerator, the switch automatically shutting off the motor and starting same again when the temperature drops below or rises above a certain degree. Tariff Item 445-k.

Entomological pins for mounting insects. Tariff Item 451-b.

Goat hair, not further prepared than combed. Tariff Item 549.

Canadian made cartons exported and afterwards returned to Canada filled with foreign goods. Not duty free under Tariff Item 709.

Pistons, per sample, of iron or steel, which are not completely finished and ready to be installed in engines but require to be further manufactured after importation. Tariff Item 446-a. Pistons of aluminum, in similar condition of manufacture. Tariff Item 354.

Insulators, per samples, which are designed in shape and form so as to be adapted for use only as complete parts of various articles of electric apparatus, such as electric sockets, electric transformers and electric apparatus, n.o.p. Dutiable as "complete parts" under the Tariff Items involved, viz., 445, 445-f and 445-k, respectively.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the five months of the fiscal year August, 1931, and August, 1932. Decreased marked*

Districts	1931-32	1932 33	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	29,531 24	53,261 55	23,730 31
Halifax	660,876 72	753,596 32	92,719 60
St. John	394,150 94	483,994 90	89,843 96
Quebec	757,368 88	804,597 77	47,228 89
Montreal	15,828,495 55	16,222,624 61	394,129 06
Ottawa	2,206,191 37	2,813,556 53	607,365 16
Kingston	117,343 49	112,112 52	* 5,230 97
Belleville	235,286 38	321,945 12	86,658 74
Toronto	13,230,005 98	13,868,573 55	638,567 57
Hamilton	3,791,743 91	3,698,979 35	* 92,764 56
London	3,948,541 90	4,255,659 44	307,117 54
Ft. William	143,319 16	132,192 02	* 11,127 14
Winnipeg	1,622,642 08	1,501,703 94	* 120,938 14
Regina	106,083 07	142,736 18	36,653 11
Saskatoon	122,090 27	119,722 07	* 34,588 40
Prince Albert	32,220 20		
Calgary	1,050,034 28	768,612 40	* 281,421 88
Edmonton	321,986 27	278,836 50	* 43,149 77
Vancouver	3,162,323 34	2,925,236 41	* 237,086 93
Yukon	8,542 57	10,835 11	2,292 54
Total	47,768,777 60	49,268,776 29	1,499,998 69

HIGHWAYS INVESTMENT

Canada has over 390,000 miles of highway open for traffic, and the amount invested in the construction and maintenance of these highways has reached over $900,000,000.

TEA AND COFFEE IMPORTS

The annual imports of tea into Canada average about 40,000,000 pounds per year. Coffee imports average about 27,000,000 pounds annually.

THE QUESTION BOX

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) Should a B-9 Entry for Export Ex-Warehouse be entered in Cash Book and numbered previous to the reverse side of the entry being completed, *re* exportation of goods, or should such entry be entirely completed before entering in Cash Book?

(2) May any other than Canadian Chartered Banks obtain the commission granted for selling Excise Tax stamps?

(3) Are cheques issued in payment for Excise Tax stamps required themselves to be stamped with Excise Tax stamps?

The answers are:—

(1) Entry for Export Ex-Warehouse (Form B-9) after being presented, sworn to and checked, should be numbered and immediately entered in the Cash Book. It should then be recorded in the register of goods exported or removed in bond. If the entry is passed at an interior port the goods accounted for thereon must be forwarded under manifest to the port of exit. Copy of the Export Ex-Warehouse Entry must also be sent to the Collector at the port of exit, who should have the certificate of exportation completed and then return the entry to the port at which it was originally passed. When the completed entry is received by the Collector at the port of entry the record in the register of goods exported or removed in bond should be closed, and the completed copy attached to the original entry.

(2) Yes; Sections 102 and 103 of the Act provide that:—

> 102. The Minister may appoint any Collectors of Customs or Excise, postmasters or other officers of the Government or other persons to sell stamps prepared for the purposes of this Act.
>
> 103. The Governor in Council, except as herein otherwise provided, may by regulation fix and determine the remuneration to be allowed to persons appointed to sell stamps prepared for the purposes of this Act.

(3) Section 44 of the Special War Revenue Act provides that:—

> No person shall (*a*) issue a cheque for an amount exceeding five dollars payable at or by a bank unless there is affixed thereto an adhesive three cent Excise or postage stamp............

There is no exemption for cheques which may be issued in payment for taxes or stamps.

These questions will be dealt with in the next number:—

(1) When computing duties on articles that take a Special Excise tax, such as those that enter Canada under Regulations as prescribed in Appraisers Bulletin No. 3897, should the Special duty be added to arrive at the duty paid value before taking regular sales and Excise taxes?

(2) If a licensed Customs House Broker desired to open a branch office at another port, would it be necessary to take out another licence to transact business at that port, or does the present licence cover? In other words, is a Customs Broker's licence universal for Canada, or is it limited to the particular port at which same is issued?

(3) When was the Federal Income Tax first put into effect, and who was the first Commissioner?

* * THE LETTER BAG * *

THE NATIONAL REVENUE REVIEW is issued on or about the fifteenth day of each month. Correspondence for the "Letter Bag" should reach the Editor not later than the last week of each month.

Address all communications to THE EDITOR, NATIONAL REVENUE REVIEW, CONNAUGHT BUILDING, OTTAWA.

RE SMALL COLLECTIONS

J. R. U. Lacoste, Customs-Excise Examiner at Estevan, Saskatchewan, writes:—

In the matter of Small Collections which are taken to account on Form B-16½, in many cases where importations by baggage, and especially by highway, consist of several kinds of goods which are subject to different rates of duty, and with Sales and Excise taxes, Exchange and often times Dumping Duty to be applied, it is almost impossible to legibly show all these in the small space allotted.

I would therefore suggest a larger Form B-16½ on which the work could be legibly shown, thereby eliminating much confusion when making up entries in Register B-16 Special.

It would be interesting to have the view of other officers in this matter.

A SUGGESTION

The following letter was received from an officer in the Maritime Provinces, under the *nom de plume* of *Border Port:*—

This is a suggestion for the benefit of the average clerk and for the betterment of the service.

When bulletins similar to 3897, 3922, 3919, etc., are issued, or when bulletins dealing with appreciated or depreciated currency are being prepared, could not a worked out example as to the method to be employed in computing entries to which such bulletins apply be printed on the bottom of such bulletins for the guidance of clerks to assist them in computing entries as the Department wishes? This would avoid a great deal of subsequent correspondence when an entry is wrongly computed and do away with many amended entries made necessary by such wrongly computed entries.

IMPORTS OF ASPHALT

Canada imports large quantities of solid asphaltum or asphalt. In the fiscal year ended March 31, 1932, imports totalled 674,826 cwt., valued at $480,148, and in the previous year 823,654 cwt., valued at $611,464. The world's supply of asphalt is obtained principally from two self-filling pitch lakes, one in the British West Indies, in Trinidad, and the other in Venezuela. Both lakes seem to be inexhaustible, and notwithstanding the thousands of tons of asphalt constantly being taken out the level of the lakes remains practically unchanged. Neither do the lakes betray their importance on the surface. This is especially true of Pitch Lake, Trinidad, which is smaller in surface than the Bermudez Lake in Venezuela, being only about 100 acres in extent, but is of much greater depth and productive capacity. Various attempts have been made to sound the depth of Pitch Lake, the latest tests reaching to a depth of 285 feet at the lake's centre.

A mysterious feature of the lake is that though solid enough on the surface to enable a person to walk on it, a continuous movement is going on underneath. As each hole is dug in the black pitch it soon refills as though it were all a liquid mass. Despite the 250,000 tons of asphalt which have been removed from the lake each year for the past 40 years very little subsidence of the surface has occurred. The pitch is dug out in huge lumps with pickaxes, and it is loaded into the hold of a ship sometimes in this crude form, but generally it is dried and refined and shipped in barrels.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JULY-AUGUST

ADDITIONS

ADMINISTRATIVE

G. H. Glass, Assistant Investigator of Values; Miss M. M. Maloney, Stenographer, Grade 2.

INSPECTION

C. S. Walters, Special Inspector of Customs and Excise.

DEDUCTIONS

QUEBEC

MONTREAL: D. O'Neill, Customs Truckman (retired); H. Raymond, Customs Truckman (retired).

SHERBROOKE: T. S. Somers, Customs Excise Examiner (retired).

ONTARIO

BRIDGEBURG: J. C. P. Bruce, Customs Excise Examiner (resigned).

OTTAWA: J. A. Chisholm, Computing Clerk (deceased).

PICTON: O. B. Palmer, Customs Excise Examiner (deceased).

SARNIA: D. D. Greenwood, Customs Excise Clerk (resigned).

WINDSOR: C. F. McKee, Senior Customs Excise Examiner (superannuated).

SASKATCHEWAN

PRINCE ALBERT (Humboldt): Frank Fincham, Sub-Collector of Customs and Excise, Grade 1 (retired).

ALBERTA

EDMONTON: L. O. Lamoureux, Customs Warehouse Keeper (superannuated); Wm. Parish, Gauger (superannuated).

BRITISH COLUMBIA

VANCOUVER: C. A. W. Whitehead, Chief Customs Excise Clerk, Grade 7 (superannuated).

VICTORIA: W. R. Hornsby, Senior Customs Excise Clerk (deceased).

PREVENTIVE SERVICE

Miss E. M. Tapley, Stenographer, Grade 2 (transferred to Board of Pension Commissioners); Norman Wolfe, Typist, Grade 2 (superannuated).

INSPECTION

Thomas Gowans, Excise Tax Auditor (deceased); Miss V. E. Henry, Stenographer, Grade 2 (transferred to Public Works Department).

ADMINISTRATIVE

J. F. Berton, Head Clerk (deceased).

PROMOTIONS

NEW BRUNSWICK

SAINT JOHN: Jas. McKinney, from Customs Appraiser (Divisional) to Collector of Customs and Excise, Grade 8.

QUEBEC

ST. JOHNS (Noyan): S. R. Blandford, from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

ONTARIO

TORONTO: A. B. Ward, from Customs Excise Clerk to Senior Customs Excise Examiner.

TRANSFERS

D. E. Gallant, from Customs Excise Clerk, Inspection to Customs Excise Clerk, Charlottetown P.E.I.

C. E. Herdman, from Customs Excise Clerk, Amherstburg, Ont., to Customs Excise Examiner Galt, Ont.

T. J. McGuire, from Customs Excise Examiner Lindsay, Ont., to Customs Excise Examiner Sarnia, Ont.

J. A. McLaren, from Customs Excise Examiner, White Horse, Y.T., to Customs Excise Examiner, Victoria, B.C.

F. J. North, from Customs Excise Examiner, Grade 1 Outport, Kamloops, B.C., to Customs Excise Examiner, Grade 1 Outport, Powell River, B.C.

PROMOTION AND TRANSFER

G. A. Yardley, from Assistant Inspector of Customs and Excise, Vancouver, B.C., to Inspector of Customs and Excise, Victoria, B.C.

DISMISSAL

J. A. Fitzpatrick, Customs Excise Examiner, Niagara Falls, Ont., (services dispensed with in view of having been sentenced in the United States court at Buffalo, N.Y., to a term of three years' imprisonment for attempting to smuggle aliens into the United States).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	9,285,104 09	6,321,874 52		
Less Refunds and Drawbacks	1,065,211 20	668,493 00		
Net	8,219,892 89	5,653,381 52	2,566,511 37	...
EXCISE TAXES	5,925,329 31	7,677,231 02		
Less Refunds and Drawbacks	36,468 66	81,949 61		
Net	5,888,860 65	7,595,281 41	...	1,706,420 76
EXCISE DUTIES	4,689,817 95	3,778,159 89		
Less Refunds and Drawbacks	48,501 37	69,869 65		
Net	4,641,316 58	3,708,290 24	933,026 34	...
SUNDRY COLLECTIONS	66,937 21	52,231 09		
Less Refunds and Drawbacks	Nil	7 30		
Net	66,937 21	52,223 79	14,713 42	...
Net Totals	18,817,007 33	17,009,176 96	3,514,251 13	1,706,420 76
Net Decrease	...	...	1,807,830 37	

TOTALS FOR FIVE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	52,431,023 80	34,732,769 04		
Less Refunds and Drawbacks	4,638,303 47	3,014,851 82		
Net	47,792,720 33	31,717,917 22	16,074,803 11	...
EXCISE TAXES	18,296,751 33	33,286,174 77		
Less Refunds and Drawbacks	191,717 82	346,269 06		
Net	18,105,033 51	32,939,905 71	...	14,834,872 20
EXCISE DUTIES	22,618,316 03	18,254,292 14		
Less Refunds and Drawbacks	380,119 76	258,409 02		
Net	22,238,196 27	17,995,883 12	4,242,313 15	...
SUNDRY COLLECTIONS	436,102 91	386,781 09		
Less Refunds and Drawbacks	516 49	837 32		
Net	435,586 42	385,943 77	49,642 65	...
Net Totals	88,571,536 53	83,039,649 82	20,366,758 91	14,834,872 20
Net Decrease	...	...	5,531,886 71	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF AUGUST 1931 AND AUGUST 1932

—	August, 1931	August, 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	637,194 84	1,832,040 43	...	1,194,845 59

TOTALS FOR FIVE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	47,768,777 60	49,268,776 29	...	1,499,998 69

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1931 AND 1932

—	August, 1931		August, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		48,763,652		41,314,120
Total Exports (Foreign Produce)		1,130,711		541,002
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	11,909,108	6,620,677	18,289,832	10,642,471
Wheat flour ... Brls.	522,178	1,795,477	330,382	1,094,460
Fish ... Cwt.	260,560	2,133,396	231,673	1,859,316
Furs ... $		755,572		878,835
Meats ... Cwt.	11,737	289,996	52,942	739,489
Cheese ... Cwt.	119,291	1,528,135	167,152	1,658,838
Planks and boards ... M ft.	93,192	1,931,175	52,528	970,571
Wood pulp ... Cwt.	1,094,262	2,502,372	685,186	1,486,689
Newsprint ... Cwt.	3,203,503	8,416,977	3,055,213	7,251,752
Automobiles and parts ... $		377,980		752,420
Copper, partially manufactured ... Cwt.	137,612	1,174,944	93,366	468,447
Nickel, unmanufactured ... Cwt.	36,781	910,892	10,220	252,439
Imports entered for Consumption—Free goods		16,061,959		14,882,730
Imports entered for Consumption—Dutiable goods		31,246,120		21,701,306
Total Imports entered for Consumption		47,308,079		36.584,036

—	Five months ended August, 1931		Five months ended August, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)		246,525,513		192,151,054
Total Exports (Foreign Produce)		4,848,371		3,294,525
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ... Bush.	78,899,612	47,806,962	76,823,785	45,671,061
Wheat flour ... Brls.	2,286,821	8,070,056	2,064,879	7,043,336
Fish ... Cwt.	970,207	9,970,678	824,057	7,629,685
Furs ... $		3,952,885		3,105,929
Meats ... Cwt.	69,370	1,395,985	274,448	3,091,721
Cheese ... Cwt.	295,255	3.735,295	394,344	3,941,516
Planks and boards ... M ft.	420,890	9,192,529	306,602	5,913.761
Wood pulp ... Cwt.	4,848,179	11,816,475	3,202,251	6,761,770
Newsprint ... Cwt.	16,898,219	45,046,562	14,619,608	34,791,253
Automobiles and parts ... $		2,559,038		2,673,142
Copper, partially manufactured ... Cwt.	571,778	4,885,540	1,014,048	5,448,419
Nickel, unmanufactured ... Cwt.	293,827	6,438,901	113,302	2,590,647
Imports entered for Consumption—Free goods		90,920,584		69,357,436
Imports entered for Consumption—Dutiable goods		181,922,044		117,835,884
Total Imports entered for Consumption		272,842,628		187,193,320

A GREAT SEAPORT

THIS number of the *Review* contains a condensed summary of shipping activities at the port of Montreal for this season, to the middle of August.

Since the very early habitation of Montreal it would seem to have been preparing for its destiny as a great seaport. King Louis XIV of France, in the middle of the seventeenth century, when granting Montreal to his *Company of New France* reserved to the public for all time the shore of the St. Lawrence at Montreal. The "tow-path" bordering the River has since then grown into the Harbour of Montreal as we know it to-day. The years since 1640 have seen Montreal take rank amongst the greatest harbours of the world.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

BOARD OF CUSTOMS

R. W. BREADNER *(Chairman),* Commissioner of Customs.
H. D. SCULLY, Commissioner of Excise.
C. F. ELLIOTT. Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Inward movement heavy, with some decreases

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Notes regarding G. W. Taylor and H. D. Scully

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Customs statistics covering Canadian ports

Collections Of Income Tax
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Canada's Trade And Revenue
Facts and figures to end of September

Editorial, News and Comment
Question Box, Letter Bag

Another Birthday

BIRTHDAYS are occasions for retrospection, and planning for the future. Entering its sixth year of continuous monthly publication, with this number, the Review will continue to contain articles of general and informative interest pertaining to the Customs, Excise, and Income Tax divisions of the Department. The *Letter Bag* and *Question Box* which have proved to be of much value in elucidating troublesome points of procedure, will still be monthly features, and the series of articles will be continued from time to time, based on old documents, by which the early history of what is now a most important Department of Government is traced and reconstructed. In the past the Review has been welcomed by its many readers, and it is the aim of the *Editor* to enlarge and develop its sphere of usefulness.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Without Sin—An English translation of a book in French *A La Belle de Nuit*, by Jacques Roberti. Published by Covici Friede, 386 Fourth avenue, New York, U.S.A.

Sold—A book by William G. Hosie, published by The Macaulay Company, New York, U.S.A.

The Outgoing Commissioner of Excise

Mr. George W. Taylor.

AFTER a long and distinguished service of 44 years, Mr. George W. Taylor, Commissioner of Excise, has retired on superannuation. Mr. Taylor has not enjoyed good health for several months. By his retirement the Department loses a conscientious and efficient executive much respected by his colleagues and co-workers, who wish for him many years of enjoyment of a well-earned respite from official duties and cares.

Mr. Taylor entered the Government service as an excise officer at Toronto on December 3, 1888, in the old Inland Revenue Department, and was transferred to Windsor, Ontario, on August 1, 1896. He was removed to Berthierville, Quebec, with increased responsibility, on January 1, 1899, and from thence his transfer to St. Hyacinthe was ordered on December 1, 1904.

Mr. Taylor was again transferred to Quebec on March 1, 1906, and on August 1, 1909, he was appointed to the position of assistant secretary of the department at Ottawa. On October 1, 1913, he was promoted to the position of secretary of the department, and in October, 1914, received the appointment of assistant deputy minister and secretary.

When the amalgamation of the Department of Inland Revenue with the Department of Customs took place, Mr. Taylor was appointed assistant deputy minister of the combined departments. He was also for several months Acting Deputy Minister of Customs and Excise. With the passing of the National Revenue Act by Parliament in April, 1927, whereby the department became known as the Department of National Revenue, with separate divisions of customs, excise, and income tax, respectively, Mr. Taylor was appointed to the position of Commissioner of Excise, which he held until his recent retirement. He was also a member of the Board of Customs.

During this period of 44 years' service, he has, therefore, risen from the lowest to the highest rank in excise work, by conscientious and faithful attention to duty. He grew up with the old Department of Inland Revenue, and by close application to the various duties assigned to him he climbed the Departmental ladder rung by rung until he reached the highest position. Well-known in official circles, and in the business sphere, there are very many who regret his retirement and wish for him improved health. His colleagues and associates of the Customs and Excise divisions on the eve on his retirement presented Mr. Taylor with a sterling silver tea service and tray and an illuminated address. The presentations were made on behalf of the staffs by Mr. R. W. Breadner, Commissioner of Customs, and Mr. Wm. Caven, Dominion Inspector of Excise. Mrs. Taylor was also the receipient of a silver vase and a bouquet of roses, Miss M. H. Beard making this presentation for the staff.

The Incoming Commissioner of Excise

Mr. Hugh D. Scully.

O fill the position of Commissioner of Excise, made vacant by the retirement on superannuation of Mr. George W. Taylor, the appointment of Mr. Hugh D. Scully has been made. Mr. Scully comes to the Department with a reputation for wide experience in financial affairs, and initiative and energy in business matters.

Hugh Day Scully was born in Toronto and is the descendant of a pioneer family. He received his early education at private and public schools, Parkdale Collegiate Institute, and was a graduate in political science of the University of Toronto in 1906. He distinguished himself by winning the Alexander MacKenzie Fellowship and gaining the gold and silver medals when he headed his class at graduation. For six months after graduation he was employed by the *Toronto Star* newspaper as a reporter, and in 1907 accepted a position with the Canadian Manufacturers' Association. He was assistant secretary of the association until 1916 when he became associated with the Russell Motor Car Company Limited. After six years with this company and allied interests, the firm of Stewart, Scully Company Limited, investment bankers, was formed in 1922, and Mr. Scully has been a member of that firm until his present appointment. On taking over his new duties, Mr. Scully resigned from the directorates of the various companies in which he had been interested. He is a past president of the Canadian Club of Toronto and past president of the Alumnae Federation of the University of Toronto. At the time of his appointment he was chairman of the University Settlement Board.

Regarding the appointment of Mr. Scully, the *Mail and Empire, Toronto,* commented in part as follows:—

> We do not think that the Government could secure a man better suited to the post. A prominent member of the University Club, he has devoted much of his spare time to university settlement work and other good causes. His wide business experience has given him a practical training which will be useful in his new occupation. Still a young man, he will leave behind him a host of friends when he leaves this city to take up his residence in Ottawa. A man of singular probity, exceptionally scrupulous in all the relationships of life, his appointment will definitely strengthen the civil service, which already includes a large number of able men.

A Word of Cheer

A WORD of cheer is ever welcomed. Here is an editorial note which appeared recently in the *Toronto Globe*:—

> The *National Revenue Review,* monthly publication of the Department of National Revenue, Ottawa, has completed its fifth year of issue, unperturbed by the fickleness of national revenue. It is an interesting journal to outsiders, and doubtless serves an excellent purpose in keeping up the morale and loyalty of the Department personnel.

Have You Anything to Declare?

CUSTOMS officers along the international boundary often experience difficulty in protecting the revenue on account of the practice of many returning Canadians of not declaring dutiable goods and in many cases concealing them in old clothing, etc.

It is the aim of the Department that courteous treatment shall be accorded by its officers to all persons entering Canada. The examination of passengers' baggage is often resented by the owners of the baggage who have failed to declare the goods in their possession, and this resentment leads occasionally to exaggerated and untrue accounts of treatment by Customs officers. The experience of the Department is that, on the whole, the officers in its service carry out their duties of examination efficiently and tactfully. When no goods are declared, and they are discovered on examination of baggage, the person seeking to defraud the revenue must not be surprised if he or she suffers some inconvenience.

For the information of the public generally it may be stated that it is not necessary for a Customs officer to put the question " Have You Anything To Declare?" to any one entering Canada from a foreign country. Subsection (*c*) of Section 18 of the Customs Act states as follows:—

> (*c*) every person whosoever so arriving in Canada from any port or place out of Canada, on foot or otherwise, and having with him or in his charge or custody, any goods, whether such goods are dutiable or not; shall come to the Custom-House nearest to the point at which he crossed the frontier line, or to the station of the officer nearest to such point, if such station is nearer thereto than any Custom-House, before unlading or in any manner disposing of the same, and there make a report in writing to the collector or proper officer, stating the contents of each and every package and parcel of such goods and the quantities and values of the same.

For the convenience of persons entering Canada, Customs officers are stationed at ports and outports so that incoming persons may with ease and without difficulty declare what goods, if any, they have purchased in a foreign country.

It must not be assumed that an officer of Customs stationed at a border point has the power to inflict penalties. If he finds in the possession of the person entering the country dutiable goods which have not been declared when an opportunity was so afforded, he may release the goods on a deposit. The case is then reported to Ottawa, and the person from whom the seizure was made is offered every opportunity of putting in his or her defence. The defence of any person from whom a seizure is made is carefully investigated, and the seizure is sustained, or not sustained, as the facts on investigation warrant. If the person from whom the seizure is made is dissatisfied with the decision of the Minister, he or she may appeal therefrom to the Exchequer Court.

Cigar, Cigarette and Tobacco Facts

AN increase in the quantity of cut tobacco entered for consumption is shown in Excise statistics. In August, 1932, 1,559,663 pounds were entered; in August, 1931, 1,449,103 pounds. Cigarettes declined from 423,338,980 in August, 1931, to 329,510,064 in August, 1932. The falling off in cigars was not so pronounced, being 12,860,616 in August, 1931, and 12,298,501 in August of this year.

Snuff Going Up

WHILE statistics of the Excise division point to a decrease in the quantity of cigars and cigarettes entered for consumption, there was an increase of snuff in August. This commodity is going up. August, 1932, showed 73,513 pounds of snuff entered for consumption (if that is the proper term to apply to snuff), and 72,894 in August, 1931.

A Year's Shipping Activities

FACTS and figures compiled by the Customs statistical branch of the Department show that sea-going vessels entered inwards from sea at Canadian ports during the fiscal year ended March 31, 1932, numbered 19,175, registered tonnage 27,003,210 tons. Vessels entered outwards for sea numbered 19,102, registered tonnage 25,337,031 tons. Compared with the previous fiscal year these totals show a decrease in the number of vessels entered inwards from sea of 1,562, registered tonnage 1,061,552 tons, and in the number of vessels entered outwards for sea of 1,758, registered tonnage 1,198,356 tons.

Sea-going vessels entered via the St. Lawrence river totalled 1,231, registered tonnage 5,415,386 tons; sea-going vessels cleared via the St. Lawrence river 1,011, registered tonnage 4,029,994 tons. British and foreign vessels entered coastwise at Canadian ports numbered 69,875, registered tonnage 44,912,972 tons; British and foreign vessels cleared coastwise 70,112, registered tonnage 45,311,899 tons.

Of the total number of sea-going vessels entered and cleared at Canadian ports 16,604 vessels were foreign, 15,919 were Canadian and 5,754 were British. Amongst foreign nationalities the largest numbers of sea-going vessels entered and cleared, together with the total registered tonnage, were from the following countries:—United States 12,456 vessels, 9,506,763 tons; Norway 1,742 vessels, 3,281,980 tons; Japan 653 vessels, 2,854,189 tons; Germany 305 vessels, 1,254,964 tons; Denmark 369 vessels, 1,154,762 tons; Sweden 363 vessels, 1,123,108 tons.

Ports showing the largest number of sea-going vessels entered and cleared during the fiscal year, together with the heaviest registered tonnage, were:—Vancouver 4,331 vessels, 11,704,479 tons; Victoria 4,327 vessels, 8,483,262 tons; Halifax 2,713 vessels, 7,924,756 tons; Montreal 1,664 vessels, 6,717,281 tons; Quebec 706 vessels, 3,291,874 tons; Saint John 1,123 vessels, 2,151,334 tons; New Westminster 653 vessels, 2,102,772 tons.

Ports and outports showing the largest numbers of Canadian and United States vessels (exclusive of ferriage) trading on the rivers and lakes between Canada and the United States, which arrived and departed during the past fiscal year, together with the heaviest registered tonnage, were:—

Ontario.—Sarnia 34,517 vessels, 5,052,189 tons; Cobourg 916 vessels, 2,987,383 tons; Port Arthur 809 vessels, 2,430,867 tons; Toronto 2,029 vessels, 2,236,742 tons; Fort William 667 vessels, 2,227,500 tons; Port Colborne 802 vessels, 1,678,980 tons; Kingston 3,252 vessels, 1,347,720 tons.

A summary of the year's shipping activities by provinces shows that the heaviest registered tonnage for any province was entered and cleared through the ports and outports of British Columbia, vessels entered and cleared totalling 78,202, registered tonnage 60,047,368 tons. Ontario came next with a total of 96,105 vessels entered and cleared, registered tonnage 57,011,044 tons. The number of vessels entered and cleared, together with the total registered tonnage, for each of the other provinces, was as follows:—

Nova Scotia 35,869 vessels, 18,527,843 tons; Quebec 22,420 vessels, 31,496,022 tons; New Brunswick 14,303 vessels, 5,559,579 tons; Prince Edward Island 2,011 vessels, 758,347 tons; Yukon 386 vessels, 261,065 tons.

British Columbia took first place also in the total registered tonnage of sea-going vessels entered and cleared, with a total of 27,282,246 tons. Nova Scotia came second with a total of 11,041,035 tons; Quebec third with a total of 10,826,101 tons; and New Brunswick fourth with a total of 3,009,264 tons. The provinces showing the heaviest total registered tonnage entered and cleared coastwise were: British Columbia, 32,760,052 tons; Ontario, 27,686,353 tons; Quebec, 18,912,821 tons; Nova Scotia, 7,486,808 tons.

River and lake shipping was heaviest in Ontario whose ports and outports showed a total registered tonnage entered and cleared of 29,321,741 tons. Through ports and outports of Quebec, the only other province with considerable river and lake shipping, registered tonnage entered and cleared totalled 1,757,100 tons.

Classification and Inspection of Imported Canned Salmon

COLLECTORS of National Revenue in British Columbia have been advised of the terms of Order in Council P.C. 1888 of 23rd August, 1932, passed under the authority of Section 4 of the Meat and Canned Foods Act, Chapter 77, R.S.C. 1927, establishing regulations for the inspection and classification of Canned Salmon imported into Canada.

By Order in Council of 4th April, 1932, canned salmon packed in British Columbia for sale in Canada as well as outside of Canada, was subjected to a rigid system of inspection, and it appeared necessary and advisable in fairness to Canadian packers to apply a similar method of inspection to all canned salmon imported for sale in Canada. Accordingly, regulations were established for the inspection and classification of imported canned salmon by a Board of Inspection which is authorized to approve canned salmon found to be fresh, firm, well packed, and in good merchantable condition. Canned salmon below these requirements will have permanently attached to each can an additional end cover with the words "Second Quality" embossed thereon, and canned salmon found not to be up to second quality shall not be cleared but may be returned to the shipper.

The Order provides for a graduated scale of withdrawals of cans for inspection purposes according to the number of cases in the importation, and also for the payment of an inspection fee of one cent per case of forty-eight one-pound cans or the equivalent thereof.

Air Traffic Increased

TRAFFIC through the Customs Air Harbour, St. Hubert, Quebec, during August, 1932, shows a marked increase over that of August last year in the following detailed summary furnished the REVIEW by Paul E. Jensen, Customs-Excise Examiner (figures for August, 1931, are shown in brackets):—

Aeroplanes inwards 147 (101), outwards 150 (95); passengers inwards 223 (115), outwards 252 (144); baggage inwards 271 pieces (124 pieces), outwards 297 pieces (166 pieces).

Bags of mail inwards numbered 458 (5,801 pounds), outwards 326 (6,778 pounds). Two aeroplanes, of a total value of $22,230, were imported during the month.

Improved Canal Traffic

TRAFFIC through the St. Lawrence canals during August, 1932, showed a material improvement of 223,242 tons over the volume for the corresponding period last year, increasing from 714,370 tons to 937,612 tons. The principal advance was in wheat, the total in August this season being 405,838 tons, as compared with 120,058 tons last year. Gasoline shipments were higher by 13,641 tons and other oils by 12,389 tons. The amount of barley carried through the canals last month was lighter by 50,330 tons, pulpwood by 20,433 tons and sand by 21,420 tons.

A Great Producer of Gold

IT is expected that the output of gold in Ontario will, by the end of 1932, exceed $50,000,000 in value. In 1931 the total value of the gold production for all Canada was $55,715,120 of which the Province of Ontario alone accounted for $43,117,684. The Dominion is the second largest producer of gold in the world. South Africa, with 53·4 per cent of the world's output, leads. Canada accounts for 10·5 per cent and the United States for 10·4 per cent. About 72 per cent of the world's production of gold comes from countries within the British Empire.

* * HERE AND THERE * *

An old friend of the *Editor* who represents a Montreal division in the House of Commons recently returned after spending the summer at a fashionable resort. He was asked how he enjoyed the rest and change. "I really can't say," he replied. "The bell boys got most of the change, and the hotel keeper got the rest."

A reader of the REVIEW, who is apparently very observant, writes that a few years ago when people had money enough to go to the south to escape the northern winters, it was smart to have a coat of tan. Now, he remarks, it's smart to have a coat at all.

One of the serious problems confronting the little Red River settlement, District of Assiniboia, from its inception in 1812, was the sale of intoxicating liquor to Indians. Records of those pioneer days have been preserved in Legislature documents and minutes of council meetings, and these throw light on the solutions of the problems. Meeting in May, 1851, the Governor and Council of Assiniboia issued a revised code which aimed amongst other things to protect the Indian from indulgence in liquor. Section 19 of the revised code reads:—

> If any person, without distinction of race, supply any reputed Indian, or any member of an Indian nation, with the means of intoxication, he shall be fined:—
>
> Two pounds for furnishing any brewing utensils; three pounds for furnishing malt; five pounds for furnishing fermented liquors; ten pounds for furnishing any other immediate cause of intoxication than fermented liquors.
>
> In addition to these fines, the offender shall make restitution to the Indian of all the equivalent which he may have received, if any, for such furnishing.
>
> If an intoxicated Indian commit, or threaten to commit, any unprovoked violence, he may be imprisoned, in addition to any specific punishment, till he prosecute the person who may have been guilty in the matter.
>
> If any person possess, or have possessed, malt or beer or spirits, or any other of the above specified means of intoxication, in the society or tent of any Indian, he shall be held guilty of furnishing such means of intoxication to Indians.

No inhabitant of the district was permitted, without the authority of the Hudson's Bay Company, to "distil, or attempt to distil, native spirits, or own, or possess, either such spirits, or any vessel, or materials, prepared or intended for the manufacture thereof" under penalty of seizure, and a fine of ten pounds.

Another section of the code deals with Customs duties and provides that everything, which may enter the Settlement, or which, after entering the country to the address of any settler, may be diverted from its proper destination, shall pay four per cent on the prime cost:—

> Excepting the produce of the chase; whole packages passing through the Settlement according to their original destination; personal baggage; live stock; books, maps, plates, prints, philosophical apparatus, etc.; stoves; anything intended for the improvement of agriculture, or manufactures; canvas, ropes, tar, and other naval stores, unavoidably brought into use for the importer's own boats, on their upward voyage; packages employed as such.

How many readers of the REVIEW have ever seen a sea lion, or what is even less probable, hunted one? It is interesting to note that sea lion hunting is a yearly necessity in order to protect the salmon fisheries off the coast of British Columbia. The annual hunt is carried on by officials of the Department of Fisheries at the Pearl and Virgin rookeries, west of Rivers Inlet, in the Skeena district. This year over 1,100 sea lions and pups were destroyed on these two rookeries when the hunt was carried on last June.

The purpose of these annual hunts is not the extermination of the sea lions; the hunts have been undertaken for some years but the lions are still numerous—too numerous for the good of the salmon fisheries. The purpose is to keep the herds within reasonable limits in numbers and thus to protect the salmon resources.

HOLIDAY TRAVEL REACHED PEAK OVER LABOUR DAY

Movement of Incoming Cars Heavy, but Some Decreases Recorded

This illustration furnished the REVIEW by F. T. Pattison, Collector, shows automobiles crossing the Peace Bridge into Canada from the United States on Labour Day this year. The stream is breaking into six lines for examination by Customs officers at the Fort Eric end of the bridge. The Labour Day week-end travel over the Peace Bridge was very heavy.

THIS year, as in other seasons, the peak of holiday automobile travel was reached over the long Labour Day week-end, September 3rd, 4th and 5th.

The *Editor* has obtained for the REVIEW statements from various Collectors and Sub-Collectors at international boundary points throughout the Dominion, showing the volume of travel over that period. In many cases also it has been possible to give the numbers of Canadian automobiles which crossed into the United States for touring purposes over the holiday season. While the figures of travel over the Labour Day week-end show a decline compared with those of other seasons, the rush was quite pronounced at many points. One of the interesting features to be noted is that at many points there was a substantial decrease in the number of Canadian automobiles entering the United States for pleasure purposes.

The following details have been received, and the *Editor* wishes to thank all officers who have co-operated in making the figures as full and accurate as possible.

IN NEW BRUNSWICK

Although the number of 60-day touring permits issued for United States automobiles during the Labour Day week-end, September 3-5, this year, at the port of St. Stephen, New Brunswick, slightly exceeded the number issued for a similar period last year, tourist travel as a whole decreased, according to a statement furnished by L. H. Webber. The bulk of the traffic consisted of United States tourists returning after vacations spent in Canada. Over the long week-end this year, 524 foreign cars were checked out compared with 595 cars in the corresponding period of last year. Canadian cars outwards in the three-day period numbered 54, inwards 51, as against 89 and 66 respectively in the same period last year. Sixty-day touring permits issued for United States cars over the week-end totalled 438 this year as against 411 last year. Mr. Webber states that tourist travel from April 1 to September 7, 1932, has fallen off about 20 per cent from last year's figures. Tourist permits issued for incoming automobiles between the above mentioned dates numbered 10,202. Some of these cars were from distant points such as Cuba, Panama Canal Zone, Mexico and the Hawaiian Islands. Permits issued for Canadian cars outwards in the same period numbered 1,213.

The Ferry Point bridge over the St. Croix river, connecting St. Stephen, New Brunswick, and Calais, Maine. This is a favourite point for United States tourists entering Canada.

A. R. Goucher is Collector at St. Stephen.

At St. Leonards

Automobile tourist travel through the outport of St. Leonards, New Brunswick, over the Labour Day week-end this year was as follows:—United States automobiles inwards 511; Canadian automobiles outwards 369. In the corresponding period last year 587 United States automobiles were entered and 436 Canadian automobiles were reported outwards.

A. J. Gaudreau is Sub-Collector at St. Leonards.

IN QUEBEC PROVINCE

Tourist traffic through Quebec frontier ports and outports over the Labour Day week-end compared favourably at several points with that of last year. At the outport of Cantic the rush of tourist travel during the three-day period, September 3-5, this year slightly exceeded that for a similar period last year. R. L. Derick, Sub-Collector, states that 2,799 cars cleared through his outport; this number being made up as follows (last year's figures are given in brackets):—United States automobiles inwards 1,551 (1,421), outwards 918 (880); Canadian automobiles inwards 199 (227), outwards 131 (165).

Busy at Rock Island

Although up to August 1 this year tourist traffic through the port of Rock Island was behind last year's figures for the same period, traffic picked up substantially from about that date. By September 7 total traffic figures about equalled last year's showing. From September 1 to 4, inclusive, 2,621 United States tourists' automobiles entered Canada through Rock Island, besides 206 United States cars which were entered for purposes other than touring. Canadian tourists' cars reported outwards in the four-day period numbered 262. In addition to this 421 Canadian cars reported outwards for other than touring purposes.

E. J. Struthers is Collector at Rock Island.

Through Lacolle

Automobile traffic through the outport of Lacolle, Quebec, on the King Edward highway, in the three days from September 3 to 5 this year, totalled 8,920, W. J. Young, Sub-Collector, informs the Review. This number was made up as follows:—United States automobiles inwards 2,958, outwards 4,365; Canadian automobiles inwards 734, outwards 863. In the corresponding period last year a total of 10,765 automobiles cleared through this outport.

Decrease at Philipsburg

United States tourists' automobiles entered through the outport of Philipsburg, Quebec, in the four-day period, September 2-5, totalled 3,750, a decrease compared with totals for the Labour Day week-end last year of 186 cars, according to a summary prepared for the Review by A. H. Merritt, Sub-Collector. Canadian cars outwards over the long week-end this year numbered 555, and last year 711.

The important frontier point of entry for United States tourists at Philipsburg, Quebec. This illustration shows the Customs Office.

Increase at Noyan

Total tourist automobile traffic cleared through the outport of Noyan, Quebec, during the Labour Day week-end this year amounted to 1,181 cars as against 1,113 cars for the same period last year, according to figures furnished by Stanley R. Blandford, Sub-Collector. United States automobiles inwards over the week-end numbered 481, Canadian automobiles outwards 65.

ONTARIO PORTS BUSY

A detailed summary covering tourist travel, September 3 to 5, 1932, through the port of Prescott, Ontario, shows that 785 United States cars reported inwards compared with 843 for a similar period in 1931, a decrease this year of 58 cars. Canadian cars reported outwards for touring purposes numbered 153, compared with 249 for a similar period last year.

Tourist traffic cleared through Prescott from April 1 to September 5, 1932, with figures for a similar period last year shown in brackets, was as follows:—United States automobiles inwards 13,397 (16,591), outwards 12,522 (17,110); Canadian automobiles inwards 3,387 (4,745), outwards 3,442 (4,949).

Increase at Morrisburg

Automobiles entering Canada through the port of Morrisburg, Ontario, during the Labour Day week-end this year totalled 301 as against 232 for the same period last year, according to a summary prepared by C. J. LaZerte, Collector. The outward traffic totalled 341 cars and 273 cars for the two periods respectively. Passengers reported inwards for the two periods numbered 1,483 and 962 respectively, outwards 1,644 and 273.

A substantial increase in international tourist travel crossing at Morrisburg so far this year compared with last year, is shown in the following summary which covers periods for the two years from April 1 to September 9:—Automobiles inwards 1932, 4,976, 1931, 3,518; automobiles outwards, 1932, 5,727, 1931, 5,594.

Good Showing at the Falls

Although tourist travel through the port of Niagara Falls over the Labour Day week-end this year dropped about 20 per cent, compared with a similar period last year, nevertheless a total of 49,113 automobiles crossed at the three international bridges in the three-day period, W. S. Byers, Collector, states, adding that for this year the Labour Day tourist traffic was considered excellent. A great many United States visitors were attracted by the Canadian National Exhibition, while many enter generally, at this time of year, through Niagara Falls en route to Ontario fishing waters. About 35,000 excursionists travelled to the Falls by railway for the holiday. The majority of these people, Mr. Byers states, arrived in Niagara Falls, N.Y., and crossed into Canada for part of their visit.

The following summary covers the tourist traffic at this point, September 3-5, 1932:—United States automobiles inwards 18,567, outwards 19,330; Canadian automobiles inwards 5,597, outwards 5,619; other vehicles inwards 511, outwards 562; passengers inwards 132,402, outwards 141,081; sixty-day touring permits 5,953; touring permits for 24 hours or less 12,616; traveller's vehicle permits 20; touring permits issued for Canadian cars outwards 1,064.

Active at Fort Erie

Compared with the rest of the season traffic over the Peace Bridge, which connects Fort Erie, Ontario, with Buffalo, New York, during the Labour Day week-end showed decided improvement, F. T. Pattison, Collector, informs the Review. The total number of cars to cross the bridge during the week-end this year was 45,485, as against 47,948 during the same period in 1931, a decrease of 2,463 cars this year. This decrease was due to a drop in the number of Canadian cars, the United States cars showing an increase. In the following summary covering the period September 3-5, 1932, figures for a similar period last year are given in brackets:—United States automobiles inwards 22,388 (21,950), outwards 21,645 (21,423); Canadian automobiles inwards 714 (2,288), outwards 738 (2,287); total decrease for the week-end this year 2,463.

Sixty-day touring permits issued at the Peace Bridge numbered 5,634, and at the ferry 397.

Busy at Windsor

Foreign tourist traffic entering Canada through the port of Windsor, Ontario, in the three-day period under review, was about evenly divided between the bridge, tunnel and ferry.

A total of 29,079 United States automobiles reported inwards. Canadian cars leaving Canada for touring purposes in the three-day period numbered 2,390. The total number of automobiles to leave Canada through this port during the Labour Day week-end was 29,154. Sixty-day touring permits issued at Windsor for United States cars numbered 8,983.

At Walkerville

W. B. Ritchie, Sub-Collector of National Revenue, reports that over the Labour Day week-end there was a decrease in incoming and outgoing travel. This, he states, was due largely to inclement weather, and also to the great interest shown in the Harmsworth Trophy race which attracted thousands of people who in ordinary circumstances would have crossed into Canada during the long holiday week-end.

Tourist permits up to thirty days issued numbered 518, compared with 722 in 1931; Canadian cars exported numbered 225, last year there were 168; automobiles reported in

A popular avenue of tourist travel between Canada and the United States is the Ambassador Bridge, linking Sandwich and Detroit.

for the 24-hour period numbered 1,974, as against 2,128 in 1931; automobiles reported outwards for the 24-hour period numbered 2,245, compared with 2,605 in 1931; passengers inward 3,220, as against 4,176; passengers outwards 3,641, as against 5,148.

Through Sarnia

Automobiles cleared through the port of Sarnia, Ontario, in the three-day period under review numbered 8,192. This total shows a decrease compared with a similar period last year of 1,097 cars. S. A. Cole, Collector, furnished the following summary:—United States automobiles inwards 2,996, outwards 3,562; Canadian automobiles inwards 796, outwards 838.

Sarnia ferry Customs office.

At Sault Ste. Marie

At Sault Ste. Marie, Ontario, 563 United States cars reported inwards during the Labour Day week-end this year and 400 reported outwards. Canadian cars inwards totalled 135, outwards 159.

M. Laughton is Collector at Sault Ste. Marie.

IN MANITOBA

A substantial reduction in tourist traffic through the port of Emerson, Manitoba, over the Labour Day week-end just past, compared with figures for the same period of last year was due, N. McDougall, Collector, stated, largely to the fact that four excursion trains were run during the week-end from points in the United States to Winnipeg. United States cars entered in the three-day period this year numbered 463, as against 1,402 last year; Canadian cars outwards numbered 453, as against 885 last year.

Through Lena

A slight increase in tourist travel through the outport of Lena, Manitoba, during the first five months of the present fiscal year, is reported by Herbert R. Beer, Collector. In the following summary covering traffic from April 1 to August 31, 1932, figures for the corresponding period of last year are given in brackets:—United States automobiles inwards 1,969 (1,923), outwards 2,155 (1,969); Canadian automobiles inwards 796 (695), outwards 794 (752); passengers inwards 9,960 (9,256), outwards 10,518 (9,545).

IN SASKATCHEWAN

The following summary of international tourist travel through North Portal, Saskatchewan, over the three-day period, September 3-5, 1932, furnished by C. P. Wright, Collector, shows a slight increase over figures for a similar period last year, the latter figures being shown in brackets:—automobiles inwards 225 (214), outwards 246 (215); passengers inwards 641 (591), outwards 615 (598).

IN ALBERTA

Tourist travel through the outport of Coutts, Alberta, over the Labour Day week-end this year fell off substantially from last year's figures. United States cars reported inwards in the three-day period this year totalled 242, as against 358 for the same period last year. Canadian cars inwards this year numbered 210, as against 269 for a similar period last year.

IN BRITISH COLUMBIA

Percy R. Peele, Collector at New Westminster, has prepared a summary of automobile international traffic at boundary points under the survey of the port of New Westminster, covering the Labour Day week-end period, with comparative figures for the same period during 1931.

Aldergrove.—Foreign automobiles inwards 508; Canadian automobiles outwards 34. The 1931 figures were 49 and 45 respectively.

Boundary Bay.—Foreign automobiles inwards 78; Canadian automobiles outwards 92; compared with 444 and 124 last year.

Douglas.—Foreign automobiles inwards 2,124; Canadian automobiles outwards 1,776; compared with 312 and 339 in 1931.

Huntingdon.—Six hundred and twenty-two foreign automobiles inwards and 327 Canadian automobiles outwards, as against 445 and 221 respectively last year.

The Pacific Highway road was closed during temporary repairs, and there was no inward or outward travel at that point.

IMPORTS OF BRITISH COAL

THE increase in imports of British coal at the port of Montreal is one of the outstanding features of the present navigation season. With average unloadings running above 5,000 tons per day, a total of 691,670 tons of British anthracite were received from the opening of navigation in April to the end of August. This total compares with 471,164 tons during the corresponding period last year. By the end of August the imports of British anthracite practically reached the total for the whole of the 1931 season. The report of the Harbour Commissioners of Montreal gives last year's total importations under the head of British anthracite as 692,012 tons.

The figures for imports of British bituminous coal also show striking increase. During the 1931 navigation season 36,668 tons of British bituminous were received whereas up to the end of August the unloadings for the current season were 104,452 tons. The latter figure shows an increase over last year to the same date of 94,507 tons.

VANCOUVER OFFICERS RETIRE

Superannuation of Collector and Chief Clerk

THE staff of the Customs-Excise Division at the port of Vancouver recently lost two of its veteran officers by the retirement on superannuation of Collector G. A. Allen and Chief Clerk C. A. W. Whitehead. The occasion was marked by the assembling of the entire staff and many local business friends in the Long Room, when a presentation was made to each retiring officer of a complete set of handsome lawn bowls. James Thoburn, Head Clerk of the Excise Branch, tendered the gift to Collector Allen, and H. D'A. Birmingham, Chief Appraiser, performed a similar service to the retiring Chief Clerk, with an appropriate address in recognition of the esteem held for them by the members of the staff.

Mr. Allen in cordially acknowledging the gift recalled that he had served for a period of more than forty years, having been appointed to the Department of Inland Revenue at Montreal in 1888. After holding various positions at Walkerville, Hamilton and St. Hyacinthe, he was transferred to New Westminster, B.C., in 1904. His appointment as Collector of Inland Revenue at Vancouver followed in 1916, which position was held until the two Departments of Customs and Inland Revenue were merged in 1921. On the death of Lieut. Col. Carey in the following year, Mr. Allen was appointed Collector, completing an active career by ten years service in that capacity in one of the principal ports of the Dominion.

Mr. Chas. Whitehead also thanked the staff for their kind expressions of regard on his retirement, recounting his long and eventful service both before and during his association with the Customs Department. After active service in the South African war, he entered the ranks of the Canadian North West Mounted Police. He was appointed to the Customs Department in the year 1910, passing through various positions until his promotion as Chief Clerk at the port of Vancouver in 1914.

Both officers have been popular with members of the staff at Vancouver, and they carry with them into retirement the respect and best wishes of all who have been associated with them.

* * NEWS AND COMMENT * *

Emerson, Man.: W. D. Morgan, on the eve of his retirement from the Customs service at this port, was presented with a travelling bag as a token of esteem and best wishes from his fellow workers. Mr. Morgan entered the service in November, 1912, and has held many positions, latterly being Cashier and Computing Clerk. N. McDougall, Collector, made the presentation and spoke highly of Mr. Morgan's services.

Toronto: Collections received at the Customs Express Branch, Toronto, during August, 1932, amounted to $173,581. Packages received totalled 11,898, entries 2,468. At the Customs Postal Branch collections totalled $56,788, packages received 23,449, entries 1,966.

Canadian aeroplanes reported inwards at the Leaside Customs Air Harbour during the month numbered 28, outwards 30; United States aeroplanes inwards 8, outwards 10; passengers inwards 38, outwards 47.

Regina, Sask.: British and Belgian goods landed at Churchill, Manitoba, recently from the ss. *Pennyworth,* reached Regina sixty-three hours later. This first in-bound freight to move through the new port this season amounted to 500 tons and consisted of binder twine, motor oils, glass and chinaware and electrical equipment. It was distributed to several points in western Canada.

Ottawa: The cooler weather reminds enthusiastic trundlers that bowling alleys throughout the Dominion will re-open shortly, and the opportunity will again present itself to Duck-Pin, Five-Pin and Ten-Pin followers to display their wares. The National Revenue Bowling Team consisting of players from headquarters staff at Ottawa completed a most successful season last year.

In the Civil Service Duck-Pin League they won the Championship and the Bilsky Shield competing against sixteen four-men teams. The players were Cecil Bradley, L. McCormick, S. Patterson, H. Hector and R. Shaw. The first three named led the averages in the League for the entire season. In the play-offs Cecil Bradley established a city record in league play when he rolled a high three game total of 579 and averaged 191·5 for the four games.

The National Revenue Team are holders of the Edelson Challenge Trophy denoting supremacy in the Civil Service Duck-Pin Bowling in Ottawa, winning the Trophy in 1928 from the Immigration Department and defending it successfully thirteen times until defeated by the Post Office in January, 1932. The loss was temporary, however, since they regained the same Trophy two months later, in which Neil Moodie played an important part.

This team, supplemented by one other bowler, A. Lecroix, won the Rideau Duck-Pin League Championship last year, and five of the six players were among the first six high averages, Len McCormick leading with 148. They also established two city records in this League, a five-man team score of 2,320, and a five-man team single of 853.

Montreal: Revenue received at the Customs Express Branch, Montreal, in August, 1932, amounted to $122,082. Entries received totalled 666; packages delivered 7,835. At the Customs Postal Branch revenue amounted to $60,753.

Sugar shipments from South Africa to Canada have increased materially during the present season, and a number of large consignments have reached Montreal during the last few months. The ss. *Sandgate Castle* arrived recently with nearly 10,000 tons of sugar, her cargo of 9,535 tons being claimed as a record for this port. It was loaded at Durban, Natal.

Montreal showed the largest increase in export clearances of wheat for any Canadian port for the seven weeks ending on September 16, shipments amounting to 12,832,126 bushels for the period as compared with 6,131,554 bushels last year.

Opening up a new market for Canadian tobacco, the first commercial shipment of 25 casks, or " tierces," left Montreal recently by the Elder Dempster freight liner *Calumet* for Freetown, Sierra Leone, West Africa. The initial shipment of tobacco from Canada to Sierra Leone is of interest as the colony formerly imported the great bulk of its requirements along this line from the United States. In 1930, it is stated, tobacco imports were valued at about $1,500,000, of which 77 per cent came from the United States and the balance, or 23 per cent, from Great Britain.

Vancouver, B.C.: Lumber shipments from British Columbia in July dominated the trade on the Pacific coast. Australia and the United Kingdom accounted for the great bulk of the British Columbia exports.

During July, export shipments of lumber from the Pacific Northwest totalled 72,800,000 board feet. British Columbia mills shipped 43,400,000 feet, or 59·6 per cent of the total; Washington mills 20,200,000 feet, or 27·7 per cent; and Oregon mills 9,200,000 feet, or 12·6 per cent.

Shipments from British Columbia to Australia amounted to 17,900,000 board feet and to the United Kingdom 14,700,000, or a total of 32,600,000 feet to these Empire markets.

British Columbia's salmon pack for this season up to August 31, is running well ahead of last year with the catch of all varieties holding up well. Cohoes, pinks and chums show a marked increase, particularly the pinks, and the sockeye pack, the most valuable variety, compares favourably with previous years.

The total pack up to August 31, 1932, amounted to 779,048 cases, compared with 556,470 cases for the corresponding period of the previous year, according to a statement issued by Major J. A. Motherwell, chief supervisor of Fisheries. Of this season's totals 257,769 cases were sockeyes, as compared to 259,852 for the same period of last year, and pinks numbered 168,357 cases as compared with 40,079 in 1931.

Comparative pack figures for years previous to 1931 are: 1930, 1,579,899 cases; 1929, 753,840 cases; 1928, 1,169,531 cases.

Halifax, N.S.: The largest single shipment of apples to leave Halifax in more than twenty years, a consignment of 30,000 barrels, was taken by the White Star liner *Baltic* on September 6. The apples were all grown in Nova Scotia, and were destined for Liverpool.

The shipment is actually the second largest of its kind ever to leave the port, being exceeded in 1911 by a consignment of 33,000 barrels taken by the *Rappahannock* of the Furness Line. The greatest number to leave Halifax last year in a single shipment was 26,500 barrels by the steamer *Minnewaska*.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the six months of the fiscal year September, 1931, and September, 1932. Decreased marked*

Districts	1931-32	1932-33	Increase or Decrease
	$ c.	$ c.	$ c.
Charlottetown	30,071 49	57,442 59	27,371 10
Halifax.......	676,392 41	781,103 77	104,711 36
St. John	412,417 75	514,630 89	102,213 14
Quebec	797,026 91	840,828 98	43,802 07
Montreal....	16,393,310 13	17,076,873 74	683,563 61
Ottawa.......	2,277,708 17	2,961,700 09	683,991 92
Kingston..	123,679 05	116,485 70	*7,193 35
Belleville......	250,854 63	336,477 35	85,622 72
Toronto....	13,946,195 62	14,539,015 55	592,819 93
Hamilton.	3,948,698 88	3,797,256 81	*151,442 07
London	4,009,882 61	4,379,365 67	369,483 06
Fort William	147,519 75	136,831 61	* 10,688 14
Winnipeg......	1,701,957 65	1,597,753 98	*104,203 67
Regina........	119,005 19	161,746 52	42,741 33
Saskatoon.....	158,552 84	121,838 78	* 36,714 06
Calgary.......	1,086,232 42	793,892 78	*292,339 64
Edmonton.....	335,906 74	303,380 10	* 32,526 64
Vancouver.....	3,296,897 64	3,060,025 94	*236,871 70
Yukon.........	8,758 21	10,961 00	2,202 79
Total......	49,721,068 09	51,587,611 85	1,866,543 76

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of August, 1931, and August, 1932:—

August, 1932, spirits potable, $571,453; August, 1931, $606,132. August, 1932, spirits, non potable, $69,320; August, 1931, $86,321. August, 1932, malt, $266,624; August, 1931, $319,121. August, 1932, cigars, $36,509; August, 1931, $39,225. August, 1932, cigarettes, $1,976,332; August, 1931, $2,553,035. August, 1932, manufactured tobacco, $411,053; August, 1931, $398,358. August, 1932, foreign raw leaf tobacco, $439,316; August, 1931, $521,435. August, 1932, beer, $34,735; August, 1931, $39,128. August, 1932, licences, $204; August, 1931, $447. August, 1932, total, $3,805,549; August, 1931, $4,563,206.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of August, 1931, and August, 1932:—

August, 1932, tobacco, cut, 1,559,663 pounds; August, 1931, 1,449,103 pounds. August, 1932, tobacco, plug, 419,483 pounds; August, 1931, 469,793 pounds. August, 1932, cigarettes, number 329,510,064; August, 1931, 425,338,980. August, 1932, cigars, number 12,298,501; August, 1931, 12,860,616. August, 1932, snuff, 73,513 pounds; August, 1931, 72,894 pounds. August, 1932, foreign raw leaf tobacco, 1,083,602 pounds; August, 1931, 1,283.479 pounds.

CHANGES IN PORTS

The following change is made in the list of Ports, Outports and Preventive Stations:—

Bridgeburg, Ontario, name of port changed to Fort Erie (Post Office address Fort Erie North).

EXPORTS AND IMPORTS

Domestic exports from Canada for the five months of the present fiscal year ended August, totalled $192,151,054. Merchandise entered for consumption for the same period totalled $187,136,546.

TOTAL CANADIAN TRADE

The grand total of Canadian trade imports and exports, for the five months of the present fiscal year ended August, was $382,582,125.

TRAVEL AT NIAGARA FALLS

International automobile traffic through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, in August, 1932, totalled 274,623 cars inwards and outwards. In August, 1931, a total of 320,139 automobiles cleared through this port. A detailed summary of traffic in August this year gives the following:—

United States automobiles inwards 105,826, outwards 97,704; Canadian automobiles inwards 35,747, outwards 35,346; other vehicles inwards 4,796, outwards 5,141; passengers inwards 700,945, outwards 704,246; touring permits issued for United States automobiles for periods up to 60 days 27,862; permits issued for periods of 24 hours or less 78,959; traveller's vehicle permits 226; permits issued for Canadian cars leaving Canada 35,651.

ANIMALS QUARANTINE AND INSPECTION STATIONS

Collectors of National Revenue are advised, referring to Circular No. 193-C, that the port of Gretna, Manitoba, has been removed from the list of Animals' Quarantine Stations, and the Preventive Station of Snowflake, Manitoba, and the former Preventive Station of St. Pamphile, Quebec, have been removed from the list of Animals' Inspection Stations.

NOVA SCOTIA APPLE CROP

The apple crop of Nova Scotia will be slightly below that of last year according to preliminary estimates, while that for all Canada will also be somewhat lower. Nova Scotia's apple crop for 1932 is now estimated at 1,101,500 barrels, or slightly below the 1931 crop of 1,427,000 barrels. The decrease, it is stated is more than offset by the high quality of the fruit. The apple crop for all Canada is now estimated at 3,420,000 barrels as compared with 3,800,000 barrels last year.

WHEAT VIA HUDSON BAY

A total of 3.222,000 bushels of wheat has been bought this season in Saskatchewan for shipment via Churchill, the seaport terminus of the Hudson Bay Railway, which was opened for business last year.

* * THE QUESTION BOX * *

These questions were asked in the last number of the Review:—

(1) When computing duties on articles that take a Special Excise tax, such as those that enter Canada under Regulations as prescribed in Appraisers' Bulletin No. 3897, should the Special duty be added to arrive at the duty paid value before taking regular sales and excise taxes?

(2) If a licensed Customs House Broker desired to open a branch office at another port, would it be necessary to take out another licence to transact business at that port, or does the present licence cover? In other words, is a Customs Broker's licence universal for Canada, or is it limited to the particular port at which same is issued?

(3) When was the Federal Income Tax first put into effect, and who was the first Commissioner?

The answers are:—

(1) The value for sales and special excise tax purposes is defined under Section 85b of the Special War Revenue Act as being the value of the article as it would be determined for the purposes of calculating an ad valorem duty upon the importation of such article into Canada under the laws relating to the Customs and the Customs Tariff, whether such article be in fact subject to ad valorem or other duty or not, and in addition the amount of the Customs duties, if any, payable thereon.

Under the Customs Act, the value for duty is not less than the fair market value as sold for home consumption at the time and place of direct exportation to Canada, and any excise or internal taxes, such as are enumerated in Appraisers' Bulletin No. 3897, and which would be payable if the goods were sold for home consumption, would be included in such fair market value.

As dumping duty is the amount of the difference between the fair market value or value for duty and the selling price to the purchaser in Canada, any such factor which forms part of the value for duty would therefore not be taken further into account in determining the duty paid value.

(2) A Customs House Broker's licence permits the holder to transact Customs House business in behalf of others generally at the port where issued and outports thereunder.

(3) An Act to authorize the levying of a War Tax upon certain incomes (cited as *The Income War Tax Act,* short title) was assented to on 20th September, 1917. Mr. R. W. Breadner, the present Commissioner of Customs, was Commissioner of Taxation.

These questions will be dealt with in the next number.

(1) A Canadian applies for permission to export his automobile for touring purposes and is issued a Form C12. While touring in the United States he meets with an accident and the automobile is damaged, necessitating repairs to the amount of $150. As per information contained on C12 the automobile is returned to Canada without duty except upon the value of repairs (if any) and the owner of the car signs on the reverse side of the Permit as to the value of the repairs after allowing for " wear and tear " on the trip. In the above mentioned case the accident which necessitated the repairs was no fault of the owner, and the car was returned to Canada in a less valuable condition than on exportation. Could any allowance be made in this case for " wear and tear " or would the full amount of the repairs and labour ($150) be dutiable?

(2) A Canadian registered vessel takes on board at North Sydney, N.S., 15 sword fish, to be shipped to Boston, Mass. The Captain makes report outwards and takes clearance for Glace Bay, where he takes on 15 more sword fish, with the same intention of shipping same to Boston. He makes report outwards at Glace Bay and takes clearance for St. Peters, N.S., where he takes on 15 more sword fish. He reports outwards and takes clearance for Boston, Mass. Where should export entries be filed for fish taken on board at North Sydney, N.S., and Glace Bay, N.S.? Vessel cleared coastwise from both ports.

THE LETTER BAG

Regarding Tourists' Deposits

The *Editor* has received two letters from officers stationed at border ports in Ontario, offering suggestions regarding Tourists' Deposits on Form E.29. These are given, in part, below, and comments and suggestions thereon are invited.

One letter from Niagara Falls reads in part:—

In regard to fishing and camping parties, or for that matter all tourists coming to Canada and forced to make a deposit on camping equipment, outboard motors, etc., I bring to your attention the fact that these deposits may divert tourists from Canada, and the deposit sometimes embarrasses the tourist who has not provided himself with the extra funds before leaving home, and the ports hold this money and return same to the outgoing tourist, whereas it might have been expended in Canada to the mutual advantage of the tourist and our country. A further concession in regard to articles that a tourist might bring to Canada without a deposit would, I believe, aid Canadian business and there need be no less vigilance to prevent improper importations.

A correspondent writes from Sarnia, in part:—

At the port of Sarnia during the year 1931-1932, in accordance with the regulations, 493 Forms E.29 were issued covering articles set forth in Memo. No. 88, Section 1, Sub-section B, which procedure demanded a cash deposit from these various tourists to the amount of $6,814.95. Of this total of 493 articles imported on deposit, only 22 said articles were not returned to the United States within the six months period, and were subsequently cleared on Entry B.1, with duty and taxes being collected on same to the amount of $263.35 and including for the most part radios and musical instruments.

It can be safely estimated that 95 per cent of the articles requiring a deposit are imported by tourists travelling by automobiles, who, according to regulations, are issued an E.50.

Therefore, as a further encouragement to tourists and in the interests of the service may I suggest that the following enlarged privileges be included by regulations in our already generous treatment to tourists travelling via automobile.

That the Form E.50 be again amended, minimizing the space allotted to the recording of licence, serial, motor number, etc., to 4 lines across permit, properly spaced, and eliminating line for "remarks," thereby leaving a space across the centre of the permit containing 2 lines and blocked in red type, the space to be divided into three columns, headed as follows:—

Description of Article Serial No. Value

This entry on the Form E.50 would serve as a record of the article until such time as the tourist exported his car. If the article was not produced at the time of exportation of automobile, the duty and taxes would be collected on a B.1 entry on the value of the article as shown on the permit, and the number of the B.1 entry would be noted on the Form E.50 for record purposes. This method would be feasible in taking care of all articles mentioned in Memo. 88, Section 1, Subsection B. Instructions covering the above system could be added to the printed instructions on the cover of the new Form E.50 Amended 1932, for the information of the tourist. In the case of a tourist owning a summer cottage in Canada and commuting across the border each week-end, if the article was left at the cottage the owner could retain his permit for a period of sixty days, being instructed by the officer issuing the permit that the article must be exported with the automobile at the expiration of the sixty-day period, to be reimported and added on a new permit if the commuter so desired for another sixty-day period. A check up on any abuse of this privilege would be possible through our new system of recording all permits by their licence numbers (Form T. 75½).

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

AUGUST - SEPTEMBER

ADDITIONS

Administrative

Miss D. L. Bell, Stenographer, Grade 2.

DEDUCTIONS

Nova Scotia

Halifax: E. D. Glenister, Customs Express and Postal Cashier (superannuated); T. M. Mara, Customs Excise Examiner (deceased).

North Sydney: J. J. MacDonald, Customs Excise Examiner (superannuated).

Quebec

Montreal: F. H. Fenton, Customs Truckman (resigned); Conrad Gregoire, Customs Excise Examiner (superannuated).

Ontario

Amherstburg: Edw. Lyons, Special Exciseman, Grade 3 (superannuated).

Hamilton: Arthur Humble, Customs Excise Clerk (resigned).

Niagara Falls: R. W. MacDonald, Customs Excise Examiner (resigned).

Saskatchewan

Moose Jaw: (Maple Creek): W. G. P. Roch, Sub-Collector of Customs and Excise, Grade 1 (deceased).

British Columbia

Vancouver: Peter Binnie, Night Engineer, Customs Harbour Boat *Imperator* (services terminated); Capt. J. J. Gilmore, Master, Customs Harbour Boat *Imperator* (transferred to R.C.M. Police); R. O. Greenius, Engineer, Customs Harbour Boat *Imperator* (transferred to R.C.M. Police); Capt. E. Reid, Night Master, Customs Harbour Boat *Imperator* (services terminated); T. H. Wootton, Computing Clerk (superannuated).

Inspection

Henry White, Special Inspector of Customs and Excise (superannuated).

Administrative

Miss E. M. Bratton, Stenographer, Grade 3 (resigned); Miss A. E. Martin, Stenographer, Grade 2 (resigned); J. E. Vandette, Dominion Appraiser of Jewellery (resigned).

TRANSFERS

Wm. Coburn, from Customs Excise Examiner, Penticton, B.C., to Customs Excise Clerk, Vancouver, B.C.

E. L. Middleton, from Customs Excise Clerk, Vancouver, B.C., to Customs Excise Examiner, Penticton, B.C.

PROMOTION AND TRANSFER

M. W. Newman, from Customs Excise Enforcement Officer, Wilson's Beach, N.S. to Sub-Collector of Customs and Excise, Limited Service, Campo Bello, N.B.

DISMISSALS

Quebec

Montreal: H. Hamel, Assistant Customs Appraiser (services dispensed with for having been found guilty of active political partisanship.)

British Columbia

Vancouver: H. L. Phelan, Customs Guard (services dispensed with for indulgence in intoxicating liquor while on duty and for having made a false declaration with respect to the loss of his Customs Excise badge.)

INCREASED WHEAT SHIPMENTS

Shipments of wheat through the Welland Ship Canal increased from 164,259 tons in 1931 to 422,236 tons, or 14,074,530 bushels in August this year. Corn, oats and flour also showed advances, but barley was lighter by 34,292 tons. Gasoline carryings increased from 9,538 tons to 17,281 tons, merchandise shipments from 37,278 tons to 60,936 tons, pulpwood from 54,330 tons to 68,230 tons, coke from 35,710 tons to 70,035 tons, and the total from 972,976 tons in August, 1931, to 1,162,345 tons last month. The largest decreases included 34,292 tons of barley, 67,935 tons of bituminous coal and 45,524 tons of iron ore. Traffic for the season, to the end of August, was 4,758,322 tons, as compared with 4,395,814 tons in the corresponding period last year.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	9,330,126 31	6,180,577 93		
Less Refunds and Drawbacks	682,179 92	354,100 38		
Net	8,647,946 39	5,826,477 55	2,821,468 84	
EXCISE TAXES	5,735,544 67	6,698,658 24		
Less Refunds and Drawbacks	65,945 62	62,887 16		
Net	5,669,599 05	6,635,771 08	....	966,172 03
EXCISE DUTIES	4,062,298 35	3,560,743 84		
Less Refunds and Drawbacks	33,453 29	23,925 13		
Net	4,028,845 06	3,536,818 71	492,026 35	
SUNDRY COLLECTIONS	66,505 84	89,376 15		
Less Refunds and Drawbacks	164 30	Nil		
Net	66,341 54	89,376 15	....	23,034 61
Net Totals	18,412,732 04	16,088,443 49	3,313,495 19	989,206 64
Net Decrease	....	....	2,324,288 55	

TOTALS FOR SIX MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	61,761,150 11	40,913,346 97		
Less Refunds and Drawbacks	5,320,483 39	3,368,952 20		
Net	56,440,666 72	37,544,394 77	18,896,271 95	
EXCISE TAXES	24,032,296 00	39,984,833 01		
Less Refunds and Drawbacks	257,663 44	409,156 22		
Net	23,774,632 56	39,575,676 79	....	15,801,044 23
EXCISE DUTIES	26,680,614 38	21,815,035 98		
Less Refunds and Drawbacks	413,573 05	282,334 15		
Net	26,267,041 33	21,532,701 83	4,734,339 50	
SUNDRY COLLECTIONS	502,608 75	476,157 24		
Less Refunds and Drawbacks	680 79	837 32		
Net	501,927 96	475,319 92	26,608 04	
Net Totals	106,984,268 57	99,128,093 31	23,657,219 49	15,801,044 23
Net Decrease	....	....	7,856,175 26	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF SEPTEMBER 1931 AND SEPTEMBER 1932

—	September, 1931	September, 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,952,290 49	2,318,835 56	....	366,545 07

TOTALS FOR SIX MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	49,721,068 09	51,587,611 85	....	1,866,543 76

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF SEPTEMBER, AND THE SIX MONTHS ENDED SEPTEMBER, 1931 AND 1932

—	September, 1931		September, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	...	48,991,385	...	42,186,815
Total Exports (Foreign Produce)	...	917,401	...	477,989
Principal items of Exports—				
Wheat ... Bush.	14,335,637	8,009,593	26,874,237	15,246,529
Wheat flour ... Brls.	556,565	1,914,687	385,113	1,290,196
Fish ... Cwt.	347,833	2,613,065	238,131	1,390,130
Furs ... $	...	1,174,427	...	507,133
Meats ... Cwt.	19,474	315,913	42,849	456,069
Cheese ... Cwt.	166,883	1,989,849	138,710	1,468,469
Planks and boards ... M ft.	86,859	1,741,641	35,455	629,605
Wood pulp ... Cwt.	1,040,862	2,330,276	632,763	1,372,728
Newsprint ... Cwt.	3,223,411	8,445,922	2,385,540	5,424,021
Automobiles and parts ... $	...	362,998	...	802,338
Copper, partially manufactured ... Cwt.	171,464	1,430,336	137,383	711,788
Nickel, unmanufactured ... Cwt.	39,049	791,185	15,492	377,473
Imports entered for Consumption—Free goods	...	14,847,963	...	14,003,833
Imports entered for Consumption—Dutiable goods	...	30,531,136	...	20,506,081
Total Imports entered for Consumption	...	45,379,099	...	34,509,914

—	Six months ended September, 1931		Six months ended September, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	...	295,516,898	...	234,182,869
Total Exports (Foreign Produce)	...	5,765,772	...	3,772,514
Principal items of Exports—				
Wheat ... Bush.	93,235,249	55,816,555	103,698,022	60,917,590
Wheat flour ... Brls.	2,843,386	9,984,743	2,449,992	8,333,532
Fish ... Cwt.	1,318,040	12,583,743	1,062,189	8,919,923
Furs ... $	...	5,127,312	...	3,613,062
Meats ... Cwt.	88,844	1,711,898	318,196	3,558,889
Cheese ... Cwt.	462,138	5,725,144	533,054	5,409,985
Planks and boards ... M ft.	507,749	10,934,170	343,158	6,543,366
Wood pulp ... Cwt.	5,889,041	14,146,751	3,835,114	8,134,498
Newsprint ... Cwt.	20,121,630	53,492,484	17,005,148	40,215,274
Automobiles and parts ... $	...	2,922,036	...	3,475,480
Copper, partially manufactured ... Cwt.	743,242	6,306,876	1,151,431	6,160,207
Nickel, unmanufactured ... Cwt.	332,876	7,230,086	128,794	2,968,120
Imports entered for Consumption—Free goods	...	105,768,547	...	83,352,675
Imports entered for Consumption—Dutiable goods	...	212,453,180	...	138,293,785
Total Imports entered for Consumption	...	318,221,727	...	221,646,460

WELL HANDLED

THIS number of the *Review* contains an illustrated article dealing with the movement into Canada of tourists by automobile over the long Labour Day week end. While there was a decrease at certain points in the volume of this traffic, compared with former years, a very large number of visitors passed into the Dominion over the holiday period. The influx was handled expeditiously by Customs officers, and from reports all went well and smoothly.

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, H. D. Scully.
Commissioner of Income Tax, C. F. Elliott.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

BOARD OF CUSTOMS

R. W. Breadner *(Chairman)*, Commissioner of Customs.
H. D. Scully, Commissioner of Excise.
C. F. Elliott, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

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Cost of Collection Low

THE percentage cost of collecting Canada's Customs-Excise revenue continues low. Figures compiled by the Department for the past fiscal year show the percentage cost was 4·87. In the previous year percentage cost was 4·45. One year after Confederation percentage expense of revenue collection reached its highest figure, viz., 7·09. In 1920 and 1924 collection costs were lower than at any other time, standing at 2·49 in each year. The average percentage cost of collection since Confederation was 3·88.

The percentage of duty received on the total value of goods entered for home consumption, including free goods, has varied since 1867 between a low of 10·20 per cent reached in 1873 and a high of 21·65 per cent reached in 1889. In the past fiscal year the percentage of duty on total value of goods entered for consumption stood at 19·71, an increase over the percentage for the previous year which was 16·46. The average percentage of duty collected since Confederation stands at 17·93.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Painted Mischief, a book by Frank Shay, published by The Macaulay Company, New York, U.S.A.

Grounds for Indecency, a book by Milton Herbert Gropper and Edna Sherry, published by The Macaulay Company, New York, U.S.A.

Some Like It Hot, a book by Dorothy Herzog, published by The Macaulay Company, New York, U.S.A.

Changes in Ports

COLLECTORS and others concerned are advised of the following changes in the list of ports, outports and Preventive stations, effective on the dates indicated hereunder:—

Golden, B.C., an outport and warehousing port under the survey of the port of Revelstoke, closed on and after 1st November, 1932.

Maple Creek, Sask., an outport and warehousing port under the survey of the port of Moose Jaw, closed effective on and after 1st December, 1932.

Grain Export at Montreal

DELIVERIES of grain for export from the Montreal Harbour Commission elevators during September totalled 15,184,185 bushels, or an average of 506,139½ bushels per day. The September, 1932, total is nearly a 100 per cent increase compared with the deliveries for export in September, 1931. Since the opening of navigation on the River St. Lawrence, which was early in April, grain deliveries outward up to the end of September amounted to 77,849,598 bushels, an increase of 14,527,820 bushels over the corresponding period last year. Four elevators with a combined capacity of 15,162,000 bushels are operated by the Montreal Harbour Commission.

Spirits at Low Ebb

PER capita consumption of spirits in Canada was lower in the fiscal year ended March 31, 1932, than in any other year since Confederation, amounting to only ·21 gallons or about one quarter of the average yearly per capita consumption in the last 65 years. These figures, compiled by the Statistical Branch of the National Revenue Department, show a substantial decrease from the previous year's consumption, which stood at ·32 gallons. Since Confederation per capita consumption of spirits has decreased over 80 per cent. Decreases were recorded, also, in the last fiscal year, in the per capita consumption of tobacco, beer and wines. In the last 65 years, however, per capita consumption of tobacco and beer in the Dominion has more than doubled.

The year showing the lightest per capita consumption of spirits previous to last year was 1922-23 when consumption stood at ·22 gallons, while the heaviest consumption occurred in 1873-74, amounting to 1·99 gallons per head. Revenue derived from duties on spirits in the last fiscal year amounted to $2 per head and in the previous year $3 per head.

The amount of tobacco consumed per person in the Dominion in the past fiscal year decreased over seven per cent, the total being 3·72 pounds as compared to 4·02 pounds in the previous year, which was the heaviest per capita tobacco consumption since Confederation. The lightest consumption occurred in 1879-80 amounting to 1·03 pounds per head. The average consumption in the past sixty-five years stands at 2·74 pounds. Revenue derived from duties on tobacco in the past fiscal year amounted to $3.62 per head and in the previous year to $4.32 per head.

Per capita consumption of beer decreased 15 per cent in the past fiscal year to 5·03 gallons from 5·93 gallons for the previous year. The heaviest per capita beer consumption occurred in the fiscal year 1913-14 when it reached 7·20 gallons, while the lightest consumption is shown in 1869-70, totalling only 2·16 gallons per head. The average per capita consumption of beer since Confederation stands at 4·16 gallons. Revenue from duties on beer dropped from 45 cents per head in 1931-32 to 38 cents per head in the last fiscal year.

Canada's per capita wine consumption, which has never been heavy, dropped in the past fiscal year nearly 28 per cent to ·08 gallons from ·11 gallons in the previous year, with a corresponding decrease in per capita revenue which dropped from 9 cents to 6 cents.

A Novel Importation

WHAT is thought to be the largest shipment of chicken feed in the form of crushed oyster shells ever to be landed at Montreal was discharged from the ss. *Severoles* which arrived there recently from Jacksonville, Florida. The shipment consisted of 30,000 one hundred pound sacks of crushed shells. The product is made from reef oyster shells.

Canada's Trade Balance

CANADA'S trade balance at the close of the fiscal year 1931-32 showed a credit balance of $9,061,000 according to an analysis of figures compiled by the Dominion Bureau of Statistics. This shows a substantial increase compared with the previous year, when a debit balance of $89,675,000 occurred. The Dominion's trade balances in the fiscal year were favourable with Europe, Asia, Africa and Oceania (Australia, New Zealand, Fiji, Other Oceania), but were unfavourable with North and South America. In Europe, Canada's credit balance amounted to $65,032,000 in 1914, increased to $426,719,000 in 1926, but declined to $95,368,000 in 1932, owing largely to the decrease in the Dominion's grain exports, especially wheat. This country's trade balance in 1932 was unfavourable with only three countries of importance in Europe, viz., Czecho-Slovakia, Germany and Switzerland.

A debit trade balance with Asia, amounting to $8,118,000 in 1914, was converted into a credit balance of $9,755,000 in 1932. This notable increase was due principally to trade with Japan and China, the trade balance with Japan increasing from a debit balance of $1,015,000 to a credit balance of $10,587,000, and trade with China from a debit balance of $440,000 to a credit balance of $2,211,000.

The credit trade balance with Oceania decreased in the eighteen years from 1914 to 1932, from $2,603,000 to $720,000. This is accounted for by the decrease in the trade balance with Australia which dropped from a credit balance of $3,993,000 in 1914 to a debit balance of $307,000 in 1932. Trade with New Zealand, however, increased in the same period from a debit balance of $1,256,000 to a credit balance of $2,648,000.

Trade with Africa in 1914 showed a credit balance of $3,459,000. This substantial balance increased by 1932 to $4,331,000, the largest increase in trade balance being with British South Africa, the credit balance with that country increasing from $3,358,000 in 1914 to $4,079,000 in 1932.

An unfavourable trade balance with North America has continued since 1882, amounting at the close of the past fiscal year to $92,765,000, due principally to a heavy debit balance with the United States. This debit balance with the United States amounted to $219,354,000 in 1914, increased to $346,745,000 in 1929 and dropped to $107,336,000 in 1932.

The debit balance with South America, amounting to $8,348,000 in 1932, was due to unfavourable trade balances with Brazil, British Guiana, Colombia and Peru; favourable trade balances being maintained with all other South American republics. An unfavourable trade balance with Argentina amounting in 1914 to $468,000, was converted into a credit balance of $1,741,000 in 1932.

A New Boulevard

OF interest to tourists is the opening by the Quebec Government on September 12, of the new Laprairie-Montreal Harbour Bridge boulevard which is to be known as "The Alexandre Taschereau Boulevard." Although only nine miles in length it is the finest boulevard, or road, in the province of Quebec, and cost approximately $2,250,000. Linking municipalities on the south side of the St. Lawrence river opposite Montreal with a new highway, the boulevard provides direct access to the new harbour bridge at Montreal South and gives Montreal an additional means of access serving future exigencies of traffic for the entire southern part of the province and connecting roads from the United States.

Non-ferrous Metals Imports

IMPORTS of non-ferrous metals and their products into Canada during 1931 were valued at $38,666,648. Of this total $30,914,645 or 80 per cent came from the United States and $4,646,587 or 12 per cent from the United Kingdom. Exports, not including re-exports, last year were appraised at $73,841,502, of which $41,198,155 went to the United States and $17,069,285 to the United Kingdom. Re-exports amounted to $719,791 in value.

Wood-pulp and Paper Exports

THE exports of wood-pulp from Canada last year amounted to 622,537 tons valued at $30,056,643. Exports of paper and paper goods were valued at $111,114,042. These exports were made up chiefly of newsprint paper of which 2,008,240 tons valued at $107,233,112 went chiefly to the United States. Canada's exports of newsprint are now second only to her exports of wheat, and are greater than the newsprint exports of the rest of the world.

For Those Who Like Them

HOW would you like a nice eel for breakfast this morning? Catching them is quite an industry, and Canadian eels are noted for their flavour by those who go in for that kind of thing. Canada's fresh eel exports go entirely to Germany and the United States. Out of a total exported in the last calendar year amounting to 10,786 cwt., valued at $89,414, Germany received 6,509 cwt., valued at $51,410, and the United States 4,273 cwt., valued at $37,963. Recently two carloads comprising about 250,000 eels, in all stages of slipperiness, arrived at Montreal for shipment abroad. These eels were caught in the vicinity of Bellechasse and Lotbinière. Last season more than 30 carloads left St. Lawrence ports for Germany.

The Apple Crop of Canada

CANADA'S commercial apple crop as estimated on October 1 shows a considerable reduction from last year's final figures, with returns from all provinces except British Columbia indicating reduced yields. As compensating factors, the fruit is reported well above average in size and of good colour. With the exception of the gale which damaged Nova Scotia's orchards on the night of September 17, weather conditions have been generally favourable. The total crop is estimated at 3,157,300 barrels, or a decrease of 17 per cent as compared to the final estimated of 3,793,052 barrels in 1931. The British Columbia crop is much larger than a year ago, but other provinces producing apples have decreased yields.

Exports of Pitch

CANADA exports large quantities of pitch to France, the United States and Newfoundland. In the six months period, April 1 to September 30, 1932, exports amounted to 782,350 gallons, valued at $33,717, the greater part of which went to the three countries named; exports to France totalling 533,000 gallons, valued at $16,356; to the United States 225,411 gallons, valued at $11,666; to Newfoundland 22,549 gallons, valued at $5,394.

The pitch is carried chiefly by Norwegian vessels of small tonnage, especially suited to negotiating the St. Lawrence canals. The handling of this cargo requires great care as the dust is inflammable in hot weather. The dust is found, also, to be injurious to the skin. The pitch is used in France principally in the manufacture of briquettes.

Gold Output is Higher

THE Canadian gold output for the first eight months of 1932 is substantially higher than that for the corresponding period of 1931, and total production for the year will undoubtedly reach record figures. Production for every month of 1932 shows an increase over the corresponding month of 1931, and compared with the 1929 monthly totals the average increase has been almost 60 per cent. August monthly reports from all Canadian gold producing provinces, with the exception of Quebec, show increased production over the previous month, while the output of the Yukon Territory is also down.

Gold output during the first eight months of 1932, according to an official statement, amounted to 2,011,304 ounces valued at $41,577,342 as compared with 1,724,089 ounces worth $35,640,082, produced in the corresponding period of 1931. The August gold output totalled 262,590 ounces, an increase of 5·9 per cent over the July production of 247,894 ounces, and 15·0 per cent over the August, 1931, total of 228,248 ounces.

Comparing the figures for the first 8 months of 1932 with those of the corresponding period of 1929, a rise of almost 60 per cent in output is noted. In the 1929 period 1,265,394 ounces were produced as compared with 2,011,304 ounces this year.

Old-Time Smuggling Methods

OLD-TIME smugglers operating in the English channel early in the 19th century displayed a cunning which made the work of British revenue officers difficult and often dangerous. And to make matters worse public sympathy was frequently on the side of the smugglers.

A favourite method of concealment in the short run from France to England was to rope a number of kegs of liquor together into a raft weighted with stones and to tow this raft under water. When close to shore the raft was allowed to ground and was anchored in place ready to be carried ashore after dark when the tide was out.

As this form of concealment, however, became known, the smugglers resorted to more elaborate schemes. Schooners were fitted with false bottoms which had no connection whatever with the interior of the vessel, and so could not be discovered by the revenue officers, no matter how thoroughly they searched the ship's interior. In order to obtain the kegs the vessel had to be beached, then when the tide was out, several two-inch planks were removed from the bottom. In this way one hundred half-ankers of rum were often smuggled in at a single voyage. After this device had been uncovered, revenue officers often required suspicious craft to be beached to undergo a thorough examination. Even small open boats were often found to have false bottoms and sides, and the oars found to be hollowed and capable of carrying a fair quantity of spirits.

An ingenious scheme that yielded rich fruitage for the smuggling fraternity for a time consisted in hollowing out the large wooden handles of shrimp nets, and fitting tin cases inside, capable of holding two and a half gallons of liquor. When a fishing smack returned to port the eager fishermen scrambled ashore and made for their homes each carrying his shrimp net over his shoulder. In this way probably thousands of gallons of contraband liquor passed safely through. Many of these fishermen wore well-padded vests to protect them from the North Sea winds, and which were, incidentally, divided into eighteen compartments and could carry eight pounds of tea without any undue bulging.

Packages of tobacco were conveniently stowed into tin compartments in the ends of barrels which contained cider, etc. Even the casks containing drinking water for the crew were sometimes fitted with false sides and ends.

Re Hides and Skins

COLLECTORS of National Revenue were advised by official memorandum signed by R. W. Breadner, Commissioner of Customs, dated October 14, 1932, as follows:—

The Tariff Resolutions submitted to the House of Commons on Wednesday, the 12th October, 1932, as set forth in Customs Memorandum No. 569, provide for the duty free importation under all Tariffs of " Hides and Skins, raw, whether dry, salted or pickled; and raw pelts."

Importations for entry under the Intermediate or General Tariffs without the application of special or dumping duty require to be consigned on a bill of lading from the country of origin to the ultimate point of destination in Canada, without contingency of diversion, as, aside from any other consideration, if shipped from a country other than the country of origin, the duty, if any, payable on such goods in such country of direct exportation to Canada would render the goods subject to special or dumping duty.

As a notification,—furnish a copy of this Memorandum to all importers of these goods under the survey of your port.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the seven months of the fiscal year October, 1931, and October, 1932. Decrease marked*

Districts	1931-32	1932-33	Increase or Decrease	Districts	1931-32	1932-33	Increase or Decrease
	$ c.	$ c.	$ c.		$ c.	$ c.	$ c.
Charlottetown	31,000 06	76,324 33	45,324 27	Fort William..	149,763 22	141,000 97	* 8,762 25
Halifax........	683,358 19	797,194 58	113,836 39	Winnipeg......	1,752,402 80	1,627,383 40	* 125,019 40
Saint John.....	446,600 50	519,019 52	72,419 02	Regina........	124,516 99	168,035 15	43,518 16
Quebec........	816,760 28	871,965 87	55,205 59	Saskatoon.....	162,118 47	125,456 52	* 36,661 95
Montreal......	16,508,595 07	17,287,218 01	778,622 94	Calgary.......	1,098,156 40	817,397 74	* 280,758 66
Ottawa........	2,313,011 09	3,038,538 23	725,527 14	Edmonton.....	346,793 65	311,610 92	* 35,182 73
Kingston......	124,667 72	116,594 83	* 8,072 89	Vancouver.....	3,394,582 99	3,243,713 05	* 150,869 94
Belleville......	262,596 21	338,992 56	76,396 35	Yukon.........	8,857 76	11,023 26	2,165 50
Toronto.......	14,139,294 99	15.063,084 87	923,789 88				
Hamilton......	4,004,377 77	3,852,325 32	* 152,052 45	Total......	50,546,512 06	52,872,510 18	2,325,998 12
London........	4,179,057 90	4,465,631 05	286,573 15				

REVENUE AT TORONTO

Collections at Customs Postal Branch Increase

COLLECTIONS received at the Customs Postal Branch, Toronto, last September totalled $65,592, an increase of $2,217 compared with the same month last year. Packages received in September last numbered 24,330, entries 2,060. In September, 1931, packages totalled 29,820, and entries 2,226.

Revenue collected at the Customs Express Branch in September, 1932, amounted to $171,091, a decrease of $103,059 compared with collections taken in September last year. Packages received in September this year numbered 11,199, entries 4,467. Compared with September, 1931, packages show a decrease of 9,107, while entries show an increase of 204.

At the Leaside Customs Air Harbour 20 Canadian aeroplanes reported inwards during September, and 18 reported outwards. United States aeroplanes inwards numbered 11, outwards 15; passengers inwards 26, outwards, 37.

* * HERE AND THERE * *

To old books there attaches the interest and glamour of the years which have stepped out of sight down the silent corridors of Time. There is a fascination about their yellow pages. To the *Editor's* desk there came recently a well preserved copy of the Trade and Navigation Tables of the Province of Canada for the fiscal year ended 30th June, 1867. It bears the imprint of Hunter, Rose & Co., Ottawa, and the date July 1, 1867.

The report was addressed to Viscount Monck, then Governor General of Canada, by Hon. W. P. Howland, Minister of Finance, as follows:—

> The undersigned has the honor to present to Your Excellency the Tables of the Trade and Navigation and those of Excise and Canals of the late Province of Canada, constituting the present Provinces of Quebec and Ontario, for the fiscal year ending 30th June, 1867, as prepared from official returns and laid before him by the Commissioner of Customs and Excise.

It is interesting to note at that date the Customs revenue of some of the well known ports. The port of Montreal collected in Customs duties during the fiscal year ending June 30, 1867, $4,210,713. Toronto collected $951.703 in 1867-68. Bytown, the obscure lumber village that was to become Ottawa, the capital of the confederation, could boast at that date a revenue of only $82,161.

Customs revenues collected at other ports during the fiscal year ending June 30, 1867, were: Quebec, $515,065; St. Johns, Quebec, $4.873; Hamilton, $556,517; Oshawa, $7,770; Windsor, $27,346; London, $187,308; and Chatham, $5,464.

Truly the flight of the years brings many interesting changes and the pages of these old books point with yellow fingers to the things that were in the days of long ago.

Those that like to look upon the wine when it is red, when it moveth itself aright, may learn with interest that the growing of grapes for wine in Canada began over fifty years ago. The first official record of vine culture in Ontario was made in 1857. A stimulus to the industry was given in 1882 when the Niagara variety of grape was introduced. Since that time the Concord variety has come largely to take the place of the Niagara, and at the present day ninety-nine per cent of the wine produced in Canada is believed to be produced from the Concord grape. Since 1880, when four hundred acres of vineries were under cultivation, the industry has developed until there are now more than eight thousand acres of grape growing land chiefly in the province of Ontario.

In addition to the produce of the vineyards, imported material such as dried raisins, currants, grape juice, sugar and honey are also used in the manufacture of wine which in 1930, reached 5,718,354 gallons. Of this production very little is exported.

The history of the humble tomato is an interesting one. Although tomatoes are mentioned in North American records as early as 1781, it was not until well on in the nineteenth century that the fruit came into popular favour on the North American continent.

Like the tobacco plant, the tomato is a native of the western hemisphere. Peru is thought it have been its original habitat and the natives of Mexico are known to have grown tomatoes since very early times. They called them *Xitotmates* or *Zitotmates* from which the present word, tomato, has probably been derived.

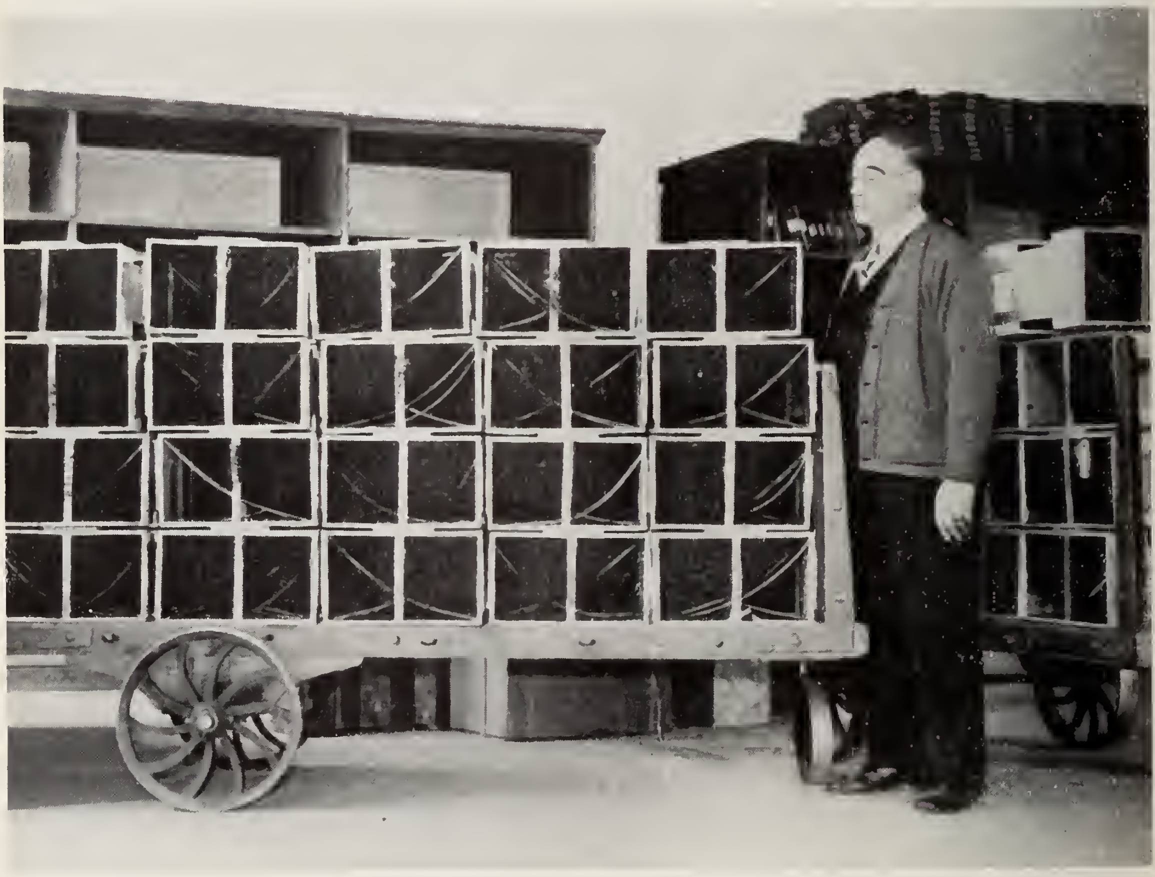
It was not until nearly 100 years after the discovery of America that Europeans became acquainted with the tomato, and even after they had known the plant for many years it was used mainly for ornamental purposes, the food value of the fruit being little suspected. Eventually tomatoes were cultivated by the Italians for food purposes, and a number of plantations were developed on the shores of the Mediterranean. But even then many people were loath to eat the fruit because of the plant's relationship to the deadly nightshade.

While tomatoes are grown successfully in the open in every province of Canada, their production for the commercial market is principally in Ontario, British Columbia and Quebec. This year the commercial acreage planted to tomatoes in Canada is over 16,000.

MILLIONS OF BEES MAKE BUSINESS HUM

Active Six Months Period at Port of Winnipeg

BEES by the million have made business hum, literally, at the port of Winnipeg, as during the first six months of the present fiscal year, ten thousand packages of bees, valued at over sixteen thousand dollars, were entered through the Customs Express Branch, destined for all ports of Manitoba.



This illustration shows a portion of an importation of four and a half million bees, received in one shipment at the Customs Express Branch, Winnipeg. At the right of the photograph is S. Carberry, Superintendent, Customs Express Branch.

S. Carberry, Superintendent, informs the Review that business was particularly brisk one day, when a shipment of package bees, numbering four and a half million, the largest shipment ever handled by the branch in one day, was booked through. These honey-makers were imported from the southern states of Mississippi, Alabama and Louisiana. Many prairie bee-keepers find it necessary to import packages of bees each year to replace winter losses. Marked increases in imports of honey bees into Manitoba are due, also, to the increased clover acreages in the province. For shipment the bees are confined in cages of fine mesh wire, each cage being fitted with a tin of sugar syrup, and containing from two to three pounds of live bees. A cage is 16 inches long, 4¾ inches wide and 9½ inches deep. For convenience in handling, the cages are nailed inside a light wooden crate, spaced to allow an ample supply of fresh air.

Port Collections

Collections at the Customs-Excise port of Winnipeg amounted to $3,638,549 in the six months period, April 1 to September 30, 1932, as against $3,743,440 in the corresponding period last year. Increases occurred in receipts from Excise tax, domestic, amounting to $482,918, Excise tax on imports amounting to $149,160, and sales tax on imports amounting to $55,379. Decreases totalling $792,348 comprised the following: import duty $756,443, Excise duty $35,397, sundry collections $508. The net decrease for the six months period totalled $104,891. In detail, collections covering the first half of the current fiscal year were: import duty $1,693,494, sales tax on imports $293,942, Excise tax on imports $243,775, Excise tax, domestic, $1,126,871, Excise duty $274,857, sundry collections $5,611. Entries received in the six months this year numbered 34,339, as against 43,782 in the same period last year.

At the Customs Express Branch, Winnipeg, collections in the six months period under review totalled $134,643 as against $225,691 for a similar period last year. Packages handled numbered 28,751 and 44,377 in the two periods respectively, entries 2,998 and 4,294, total value for duty $510,949 and $1,022,198.

A summary of business transacted at the Customs Postal Branch in the period April 1 to September 30, 1932, with totals for the corresponding period of last year in brackets, gives the following: duty collected $75,756 ($93,529), total value for duty $281,817 (372,699), packages received 62,088 (74,323).

Bonded Baggage

Bonded baggage received at the Canadian Pacific Railway station at Winnipeg during the April-September period this year numbered 1,490 pieces. Of this total 1,448 pieces were examined and 42 pieces were forwarded. Baggage manifests received numbered 406, forwarded 25; entries received 56; collections $830. The total number of manifests received at the port of Winnipeg was 13,404, as against 18,982 in a similar period last year.

Foreign aeroplanes reported inwards at Stevenson's Airport, Winnipeg, from April 1 to September 30, 1932, numbered 25, outwards 23; Canadian aeroplanes inwards 196, outwards 192; passengers inwards 463, outwards 470; sacks of mail and pieces of baggage inwards 1,478, outwards 1,479.

COLLECTOR RETIRES

COMPLETING over thirty-one years Customs-Excise service Arthur Magnan, Collector of National Revenue at Montreal, retired on superannuation October 1, 1932.

Mr. Magnan was born at Joliette, Quebec, in the year of Confederation, January 18, 1867. He entered the Customs service in 1901 as Acting Appraiser, becoming Assistant Appraiser the following year and Appraiser in 1906. On June 1, 1927, Mr. Magnan was appointed Collector.

The retiring Collector was presented with a radio and bronze radio lamp on behalf of the Montreal Customs-Excise staff by Arthur Laing, Surveyor, who spoke of the gifts as symbols of esteem and friendship. Mr. Laing referred to the Collector's long term of service, and expressed the wish that he would, for many years, enjoy his well-earned rest.

MORE SHIPS AT MONTREAL

SEVEN hundred ocean-going vessels have entered the port of Montreal in the present shipping season to the end of September. This total shows an increase over the corresponding period of last year when 613 vessels entered. Passenger liners entered to end of September numbered 133, bringing 24,289 passengers, as against 152 liners bringing 25,328 passengers for a similar period last year. In the month of September 130 ocean-going steamers docked at Montreal as against 93 in the same month last season. A decrease, however, was shown in the number of coasting vessels entering the port this season compared with last, the totals being 227 and 248 respectively. Pieces of baggage examined by Customs officers in the first five months of the present season numbered 36,310, compared with 43,310 in the same period last year.

REVENUE RETURNS AT SOME LARGER PORTS

For Six Months Period Excise Collections Increased

EXCISE collections made a good showing for the first half of the present fiscal year, ended September 30 last. The *Editor* has secured from the Collectors of some of the larger ports the following facts and figures regarding the six months Customs and Excise business.

MONTREAL COLLECTIONS

Although Customs and Excise revenue at the port of Montreal, in the first six months of 1932-33 showed a net decrease of $4,489,303, due to a shrinkage in import duty and Excise duty receipts, substantial increases occurred in collections from Excise taxes, Excise tax on imports, and sales tax on imports. Total revenue amounted to $40,195,793, as against $44,685,096 collected in the corresponding period last year. A record of collections by months shows receipts to have been heaviest in May, amounting to $7,524,773, while the April collections were lightest, totalling $6,037,591. Following is a detailed summary of Customs and Excise receipts from April 1 to September 30, 1932, showing collections for the corresponding period of last year in brackets: import duty $11,588,326 ($16,914,786), sales tax on imports $1,257,171 ($969,217), Excise tax on imports $2,088,870 ($597,447), Excise taxes $10,010,112 ($7,184,146), Excise duty $15,206,860 ($18,915,507), sundry collections $44,453 ($103,994).

REVENUE AT TORONTO

Customs and Excise revenue collected at the port of Toronto in the six months period, April 1 to September 30, 1932, amounted to $21,593,220. In the corresponding period last year revenue totalled $22,322,225. Increases occurred this year in receipts of sales tax on imports, Excise tax on imports, Excise taxes and Excise duty, while import duty and sundry collections showed decreases. The heaviest collections were received in the month of May, totalling $4,048,567 and the lowest in July, totalling $3,250,864. Collections in the remaining months were as follows: April $3,558,988; June $3,948,723; August $3,433,630; September $3,352,447.

The figures in detail, showing increases and decreases compared with the corresponding months of last year, are: Import duty $10,376,504, decrease $5,264,903; sales tax on imports $1,333,116, increase $321,980; Excise tax on imports $1,592,389, increase $1,086,342; Excise taxes $7,156,265, increase $2,943,258; Excise duty $1,115,978, increase $188,447; sundry collections $18,968, decrease $4,129.

COLLECTIONS AT QUEBEC

Increases in collections from sales tax on imports, Excise tax on imports and Excise taxes at the Customs-Excise port of Quebec, are shown in a summary covering the first six months of the present fiscal year, while decreases are shown in import duty, Excise duty and sundry collections. Total receipts for the six months' period amounted to $2,037,189, a decrease of $390,447 compared with a similar period last year. The largest collections for any one month were received in May, amounting to $406,327, the smallest in September amounting to $319,845. Receipts in the remaining months were:—April $320,487, June $337,181, July $333,503, August $319,846.

In the following summary covering Customs-Excise receipts at Quebec, April 1 to September 30, this year, increases and decreases, compared with the corresponding period of last year, are shown:—Import duty $569,855, decrease $492,752; sales tax on imports $85,602, increase $9,872; Excise tax on imports $109,751, increase $68,152; Excise taxes $731,549, increase $240,477; Excise duty $537,390, decrease $216,105; sundry collections $3,042, decrease $91.

REVENUE AT HALIFAX

Substantial increases in revenue from Excise tax on imports, domestic sales tax and sales tax on imports were received at the Customs-Excise port of Halifax, Nova Scotia, in the first half of the current fiscal year, compared with the same period last year. Decreases occurred in receipts from Customs import duties, Excise taxes, Excise duty and sundry collections. Total receipts in the six months this year amounted to $1,155,095, and in the same period last year to $1,425,031. In the following summary covering Customs-Excise receipts at Halifax from April 1 to September 30, 1932, increases and decreases compared with the same period last year are shown:—Import duty $634,572, decrease $403,499; sales tax on imports $70,645, increase $10,272; Excise tax on imports $149,123, increase $102,305; sales tax, domestic, $141,340, increase $74,295; Excise taxes $82,952, decrease $12,850; Excise duty $73,861, decrease $40,349; sundry collections $2,603, decrease $110.

AT SAINT JOHN, N.B.

Revenue collected at the Customs-Excise port of Saint John, New Brunswick, in the first half of the present fiscal year, amounted to $815,053, a decrease of $67,858 compared with figures for the corresponding months of last year. Receipts in detail were as follows:—Import duty $519,847, Excise tax $257,141, Excise duty $19,007, sundry collections $1,704, pilotage $11,949, marine dues $3,675, S.S. inspection $1,690, fumigation $40.

EXCISE COLLECTIONS UP

Excise revenue collected at the port of London, Ontario, in the six months' period April 1 to September 30, 1932, increased by $101,899 over receipts in the corresponding period of last year, Excise revenue for the two periods being $831,146 and $729,247 respectively. Customs revenue decreased by $250,782, receipts for the two periods under review being $602,642 and $853,424 respectively. Total Customs-Excise revenue in the six months' period this year amounted to $1,433,787, a decrease compared with a similar period last year of $148,883.

A detailed summary of Customs-Excise receipts at London in the first six months of the present fiscal year, showing increases and decreases compared with a similar period last year, follows:—Import duty $477,071, decrease $309,703; sales tax on imports $45,760, increase $5,925; Excise tax on imports $77,553, increase $53,031; sundry collections $2,258, decrease $35; Excise taxes $675,181, increase $122,431; Excise duty $155,964; decrease $20,532.

INCREASED EXCISE COLLECTIONS

Revenue from sales and manufacturer's tax showed a gain of $149,098 at the port of Ottawa for the six months of the current fiscal year ended September 30. The total Customs and Excise revenue amounted to $1,804,105. This is $347,451 less than during the similar period of 1931-32. Customs receipts showed a decrease of approximately $500,000.

Details of revenue received in the six months' period, 1932, together with the increase or decrease compared with the same period last year, are: Customs duty $542,556, decrease $483,551; sales and manufacturer's taxes $1,100,573, increase $149,098; Excise duty $151,954, decrease $15,806; sundry collections $9,022, increase $2,808.

INCREASES AT EDMONTON

All branches of Customs-Excise revenue collections at the port of Edmonton, Alberta, with the exception of import duty collections, showed increased receipts in the first six months of the current fiscal year over the corresponding period of last year. Total receipts, however, showed a net decrease of $62,923, revenue in the two periods amounting to $717,852 and $780,774 respectively. Receipts were heaviest in the month of August, while April showed the lightest collections. Following is a detailed summary of receipts in the six months' period, April 1 to September 31, 1932, showing increases and decreases compared with a similar period last year: Import duty $304,258, decrease $181,445; sales tax on imports $51,240, increase $16,382; Excise tax on imports $38,310, increase $27,453; Excise tax, domestic, $231,860, increase $66,294; Excise duty $90,972, increase $7,964; sundry collections $1,212, increase $430.

REGINA REVENUE

Customs and Excise revenue collected at the port of Regina, Saskatchewan, in the first six months of the current fiscal year amounted to $560,590, as against $654,162 collected in the corresponding period last year. Substantial increases over last year's figures were recorded in receipts from sales tax on imports, which totalled $43,904, increase $16,924; Excise tax on imports which totalled $63.249, increase $53,461; Excise taxes which totalled $106,534, increase $12,839; Excise duty which totalled $86,607, increase $17,924. Decreases were recorded in import duty, total receipts from which amounted to $259,607, showing a decrease compared with the same period last year of $194,417; and in sundry collections which totalled $689, decrease $302.

COLLECTIONS AT CALGARY

Revenue received from Excise taxes at the port of Calgary, Alberta, in the six months' period, April 1 to September 30, 1932, increased by $64,046 over the similar period last year. In the same period receipts from sales tax on imports increased by $12,821, and receipts from Excise tax on imports by $32,742. Decreases occurred in collections from import duty and Excise duty amounting to $336,358 and $2,464 respectively. Total Customs and Excise revenue received at Calgary in the six months' period this year amounted to $858,992, a decrease of $229,213 compared with the corresponding period of last year. Receipts in detail from April 1 to September 30, 1932, were: Import duty $335,063, sales tax on imports $63,408, Excise tax on imports $50,594, Excise taxes $297,100, Excise duty $112,828.

VANCOUVER COLLECTIONS

Customs and Excise revenue collected at the port of Vancouver, B.C., during the six months' period, April 1 to September 30, 1932, amounted to $4,936,249, as against $5,595,849 collected in the first six months of 1931-32, a difference of $659,600. Increases occurred from Excise tax on imports amounting to $361,181, sales tax on imports amounting to $156,334, and Excise taxes amounting to $203,355, while decreases were as follows: Import duties $1,340,448; Excise duty $36,957, sundry collections $3,064. June collections were the heaviest in the six months' period, amounting to $958,205; July being the low month with a total of $708,128. In detail receipts for the six months' period this year were: Import duty $2,936,020, sales tax on imports $528,101, Excise tax on imports $525,690, Excise taxes $767,031, Excise duty $168,157, sundry collections $11,249.

INCREASE AT ST. HUBERT

More Business in September at Airport

A SUBSTANTIAL increase in the number of passengers and also in the amount of baggage and mail inwards and outwards, through the Customs Air Harbour, St. Hubert, Quebec, was reported in September last compared with September, 1931. The number of aeroplanes reported inwards and outwards, however, showed a decrease. In the following summary, furnished the *Review* by Paul E. Jensen, Customse-Excise Examiner, covering traffic in September, 1932, the figures for September last year are given in brackets:—

Aeroplanes inwards 54 (66), outwards 55 (66); passengers inwards 114 (60), outwards 151 (97); baggage examined 115 pieces (70 pieces), outwards 219 pieces (116 pieces); mail inwards 439 bags, 5,777 pounds (487 bags, 8,491 pounds), outwards 287 bags, 6,339 pounds (179 bags, 1,550 pounds).

One aeroplane was imported in September valued at $10,000.

SLIGHT DECREASE IN NEW BRUNSWICK TOURIST TRAVEL

Falling off of Eleven Per Cent to End of September

TOURIST traffic from the United States into New Brunswick for the nine months of 1932, ending September 30, shows a decrease of 11 per cent compared with the corresponding period of last year. The decrease in tourist travel to New Brunswick this year was anticipated by provincial government authorities who compiled the figures in view of the general economic conditions prevailing in the United States, and the additional factor that this is a presidential election year in the republic to the south. It is not unusual in election years in the United States for tourist traffic into Canada to show a decrease.

Through the frontier point of Richmond Road, New Brunswick, thousands of automobile tourists from the United States enter yearly. This illustration shows the Customs office on the boundary.

The figures showing the number of United States tourist cars entering New Brunswick for stays of more than 24 hours and not exceeding 60 days, indicate that the ports of St. Leonard and Edmundston have experienced a bigger traffic in 1932 than in 1931. The opening of the Campellton-St. Leonard highway has been mainly responsible for the increased traffic in that portion of New Brunswick.

While the figures compiled by provincial authorities this year show a falling off of 11 per cent when compared to the 1931 statistics, it is worthy of note that the traffic this year has been almost on a par with the 1930 traffic. This year 43,455 United States tourist cars have entered New Brunswick for stays of more than 24 hours and not exceeding 60 days as against the total of 48,885 up to September 30, 1931. Yet in 1930 the total number of tourist cars from the United States for the corresponding period was 44,098.

The complete figures at international points of entry for the period ending September 30, 1932, follow:—

Andover, 1932, 3,464, 1931, 4,674; Aroostook Jct., 1932, 27, 1931, 1; Bloomfield, 1932, 205, 1931, 232; Centreville, 1932, 1,258, 1931, 1,204; Clair, 1932, 3,174; 1931, 2,519; Connors, 1932, 52, 1931, 54; Debec, 1932, 1, 1931, 7; Edmundston, 1932, 5,862, 1931, 4,876; Forest City, 1932, 75, 1931, nil; Fosterville, 1932, 257, 1931, 282; Four Falls, 1932, 584, 1931, 822; Grand Falls, 1932, 2,284; 1931, 4,066; Green River, 1932, 62, 1931, 91; Milltown, 1932, 208, 1931, 590; McAdam, 1932, nil; 1931, 5; North Head, 1932, 49, 1931, 58; Richmond Road, 1932, 6,691, 1931, 9,464; River de Chute, 1932, 784, 1931, 681; St. Croix, 1932, 1,372, 1931, 1,187; St. Hilaire, 1932, 33, 1931, 27; St. Stephen, 1932, 11,638, 1931, 13,962; St. Leonard, 1932, 4,461; 1931, 3,823; Saint John, 1932, 434, 1931, 117; Union Corner, 1932, 179, 1931, 142; Woodstock, 1932, 1, 1931, 1.

The Customs office at Milltown, N.B., on the highway near the International bridge between Milltown, N.B., and Milltown, Maine.

FACTS AND FIGURES REGARDING EXCISE

Owing principally to a drop in Excise revenue accruing from spirits and tobacco in the past fiscal year, Excise duty collected by the Department showed a decrease of $9,293,004 compared with the previous year, Excise duty revenue for the two years amounting to $49,322,065 and $58,615,069 respectively. Excise duty accruing from tobacco totalled $36,650,559 in the past fiscal year as compared with $41,701,767 in the previous year, and revenue from spirits totalled $8,160,573 and $11,821,701 for the two years respectively.

Proof spirits manufactured in Canada in the past fiscal year amounted to 7,099,637 gallons as compared with 9,286,780 gallons in the previous year. Quebec was the heaviest producer with an output of 3,818,733 gallons in the past fiscal year. Ontario came next with an output of 2,214,704 gallons. British Columbia was third with an output of 1,013,115 gallons and Manitoba fourth with an output of 53,084 gallons.

Tobacco production in the Dominion in the past fiscal year amounted to 22,184,012 pounds, an increase over the previous year's production of 413,971 pounds. Over twenty million pounds of tobacco were produced in Quebec alone. Quebec, also, manufactured the great bulk of the cigarettes produced in Canada in the past fiscal year, turning out 3,641,590,529 cigarettes. The remaining 700,794,790 cigarettes were manufactured in Ontario. In the previous year these two provinces produced over five billion cigarettes. The Dominion's snuff output in the past fiscal year totalled 914,192 pounds, the bulk of which was produced in Quebec. In the previous year Canada produced 1,010,595 pounds of snuff.

A statement of Excise duty collections by provinces in the past fiscal year shows that Quebec contributed over thirty-six million dollars of the forty-nine million collected, and Ontario contributed over ten million.

EXCISE DUTY COLLECTIONS

A decrease in Excise duty collections on potable spirits and an increase on non potable spirits, were indicated in statistics compiled by the Excise division for September, 1932, compared with September, 1931. A decline in the quantity of cigarettes and cigars entered for consumption was also noted. The comparative tables follow:—

Comparative statement of Excise duty collections during the months of September, 1931, and September, 1932:—

September, 1932, spirits potable, $539,482; September, 1931, $590,641. September, 1932, spirits, non potable, $85,212; September, 1931, $84,181. September, 1932, malt, $228,555; September, 1931, $285,007. September, 1932, cigars, $38,484; September, 1931, $45,887. September, 1932, cigarettes, $1,882,826; September, 1931, $2,228,709. September, 1932, manufactured tobacco, $420,031; September, 1931, $390,682. September, 1932, foreign raw leaf tobacco, $421,315; September, 1931, $435,001. September, 1932, beer, $22,029; September, 1931, $34,987. September, 1932, licences, $156; September, 1931, $639. September, 1932, total, $3,638,093; September, 1931, $4,095,737.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of September, 1931, and September, 1932:—

September, 1932, tobacco, cut, 1,662,365 pounds; September, 1931, 1,457,618 pounds. September, 1932, tobacco, plug, 368,601 pounds; September, 1931, 417,050 pounds. September, 1932, cigarettes, number 313,749,322; September, 1931, 371,387,690. September, 1932, cigars, number 12,799,348; September, 1931, 15,270,873. September, 1932, snuff, 71,254 pounds; September, 1931, 78,497 pounds. September, 1932, foreign raw leaf tobacco, 1,042,140 pounds; September, 1931, 1,076,864 pounds.

Duty collections on baggage examined at Montreal by the wharf baggage staff in the six months period, April 1 to September 30, 1932, amounted to $18,033, a decrease of $4,968 compared with a similar period last year. Baggage received numbered 54,552 pieces, baggage examined 52,911 pieces, baggage in bond 1,641 pieces.

NEWS AND COMMENT

OTTAWA: The necessity of filing correct income tax returns is emphasized by a recent Police Court action taken in Ottawa by the Income Tax Division of the Department of National Revenue. A conviction was registered against George Perrigo Armstrong, who in his returns for 1928, 1929, 1930 and 1931 failed to report total income received from several sources. For evasions of this character Mr. Armstrong was convicted, and fined $500 and $2 costs or six months in jail. The fine was paid.

NORTH SYDNEY, N.S.: John J. MacDonald, a member of the National Revenue staff at North Sydney for the past 35 years, was retired on superannuation September 1, 1932. Mr. MacDonald entered the Customs service in 1897. He was appointed Preventive Officer in 1912, classified Customs Examiner in 1919, and as Customs-Excise Examiner in 1921.

F. E. Jackson, Collector, presented Mr. MacDonald with a gold-headed cane on behalf of the assembled staff, expressing the esteem of the retiring officer's former colleagues, and their wishes that he would for many years enjoy his well-earned retirement from public service.

MONTREAL: At the annual meeting of the National Revenue Bowling League held recently at the Customs House, McGill Street, the following officers were elected for the coming season:—President, A. Gaudette; Vice President, B. T. Cato; Secretary, E. F. Descary; Treasurer, P. H. Dion.

E. D. Lennie, Chief Inspector, Ottawa, was chosen as 1st Hon. President, the Hon. Presidency and Hon. Vice Presidency being filled by the Collector and Surveyor respectively. A hearty vote of thanks was given to the Customs Brokers, importers and merchants who donated prizes for the past season. The following teams will compete in the league again this year:—Maroons:—T. Wolfenden, Captain; Red, P. H. Dion, Captain; Green, L. Brunette, Captain; Yellow, B. T. Cato, Captain; Blue, J. Goyer, Captain; Brown, A. Boisjoli, Captain.

Large shipments of Canadian apples and quantities of plums and pears from Canadian orchards are being consigned out of the port of Montreal this year to destinations in the United Kingdom. Apples also have been shipped recently to Northern Ireland and a considerable quantity, over 8,000 boxes, was also destined for South Africa.

A summary for the one week, ending October 1, shows 103,363 boxes and 11,400 barrels of apples loaded at Montreal for Liverpool, London, Glasgow, Southampton, Manchester, Belfast, Avonmouth, Cardiff and Cape Town. A further shipment of 6,048 boxes was loaded at Quebec for Southampton. Glasgow was the most important port for these shipments, the vessel *Vardulia* lifting for that destination the heaviest shipment of apples taken out of Montreal in two years. The *Vardulia* loaded 50,993 boxes and 2,869 barrels.

Oil and gasoline imports through the port of Montreal increased substantially in the first six months of 1932-33 over the same period last year. The amount of oil discharged reached 1,106,928 tons, an increase of 86,888 tons, while gasoline receipts amounted to 134,448 tons, a larger quantity for the six months period than for any one season. The highest mark previously established was reached in the seven months of open navigation on the St. Lawrence river last year when 127,570 tons of gasoline were discharged at Montreal.

Large quantities of this oil and gasoline were shipped from ports in the Gulf of Mexico and from Peru, while substantial shipments of oil alone were obtained from Trinidad. Eighty tank steamers, 33 of which were of Norwegian registry and 30 of British, visited the port to the end of September.

SAINT JOHN, N.B.: The annual meeting of the New Brunswick and Prince Edward Island Branch, Customs and Excise Officers Association, was held in Fredericton, N.B., on October 8. Officers were present from Saint John, Fredericton, McAdam, Woodstock, St. Stephen, Milltown and Richmond Road.

The guests were Robert Colvin, Collector of National Revenue, Hamilton, Ont., Dominion President, and Albert Senecal, Appraiser, of Montreal, Dominion 1st Vice-President.

The arrangements for entertainment were carried out by the Fredericton staff under the chairmanship of J. D. Chase. F. P. Colter, Collector of the port of Fredericton, acted as Chairman. On the invitation of A. R. Goucher, Collector of National Revenue, St. Stephen, the annual meeting of the Branch for 1933 will be held there.

The following officers were elected: President, F. S. P. MacFarlane, 1st Vice President, S. C. Tippett, Saint John; 2nd Vice President, J. D. Chase, Fredericton; Secretary-Treasurer, Roy F. Logan, Saint John. Executive: James McKinney, Saint John; A. R. Goucher, St. Stephen; J. A. Watson, Woodstock, F. T. Lister, McAdam; J. W. Campbell, Campbellton; J. E. White, Bathurst; F. P. Heckbert, Chatham; D. G. Hanson, St. Andrews; F. P. Colter, Fredericton; J. A. Girouard, Moncton; L. W. Goodwin, Charlottetown; H. M. Baker, Summerside; and the following from Saint John: J. L. Mullaly, W. M. Campbell, F. C. Abbott, F. F. Dykeman, C. E. Herrington, C. W. Carvell, F. C. Spittel, P. A. Lavoie, W. G. Haslam, and F. M. Cook.

Orange crates made in Canada are finding a market in the West Indies. A shipment of 10,000 crates, made by a firm in Saint John, went forward to Kingston, Jamaica, recently, and the shipment, which is the third of its kind this season, is stated to be the largest ever made from Canada. The crates are manufactured from New Brunswick hardwood and spruce.

The first shipment of seed potatoes from New Brunswick to Cuba this year left Saint John, N.B., at the end of September via the steamer *Sanbenito,* and consisted of 47,000 bushels, grown in Carleton and Victoria counties. Cuba annually imports large quantities of Canadian potatoes for seed purposes. Exports of seed potatoes this year are stated to be a few weeks in advance of last year, and have led to considerable activity among the producers and shippers in the province.

The ss. *Evangeline* will operate between Saint John, N.B., and Boston, this coming winter. The winter service, between the Canadian and United States ports, is being re-established after a lapse of 16 years, and will consist of two sailings from each port weekly. In providing the winter service many persons will be continued in employment. During the summer season, the *Evangeline* runs between Boston, and Yarmouth, N.S., while the service between Saint John and Boston is maintained by the ss. *Saint John.*

Kamloops, B.C.: Stated to be the first shipment of its kind, a refrigerator car containing 756 boxes of local McIntosh apples left Kamloops, B.C., recently, consigned via Montreal to Cape Town, South Africa. Shippers report that a good market for Canadian apples, especially of the smaller size, is available in the South African Dominion.

Halifax, N.S.: The total cargo tonnage handled at the port of Halifax during the nine months ending September 30, shows a small decrease as compared with the previous year. The figures are: For the nine months ending September 30, 1932, 1,157,094 tons; for the nine months ending September 30, 1931, 1,193,495 tons. The total gross tonnage of ships entering and leaving the port during the first nine months of the year 1932 totalled 11,013,519 as compared with 11,531,922 for the same period last year.

A new steamship service between St. John's, Newfoundland, and Halifax, Nova Scotia, is being established by the Newfoundland Railways, according to an announcement by Canadian National steamships, which will be local agents for the new line. The service will be fortnightly and will be operated throughout the entire year. The Newfoundland Railways is a Government-owned system, and the ss. *Portia* will be used on the service. Halifax will be the only port touched in Nova Scotia but in Newfoundland, besides St. Johns, the vessel will call at several ports along the southwest shore, including Burin, Fortune, Grand Bank, and Port aux Basques. Cargoes to Halifax will be made up mainly of fish, while on the return voyage general freight will be handled.

MONTREAL EXPRESS COLLECTIONS

Revenue collected at the Customs Express Branch, Montreal, in September, 1932, amounted to $119,551. Entries received numbered 1,666; packages delivered 8,242.

* * THE LETTER BAG * *

Regarding Tourists' Deposits

In the October number of the Review appeared two letters from officers stationed at Niagara Falls and Sarnia, offering suggestions regarding Tourists' Deposits on Form E-29. The following comments have been prepared by an officer of the Department at Ottawa:—

The correspondent from Niagara Falls is to be commended for the more than ordinary interest which he appears to be taking in matters pertaining to the treatment accorded to tourists who visit this country each year, which is evidenced by the changes he suggests in the regulations with a view to relieving tourists of the embarrassment which frequently occurs when they are called upon to furnish cash deposits in respect of camping equipment, outboard motors, etc.

Prior to 1928, all articles imported by a tourist were subject to a deposit. In that year the department undertook a general revision of the regulations, and the result may be seen in departmental Memorandum No. 88 which divides tourists' outfits into two classes; namely, articles which may be admitted on report on Form E-29 without deposit, and articles in respect of which deposit is required.

The goods which were included in the second class were those in respect of which the department has always had considerable difficulty in obtaining report outwards, experience proving that in respect of some of these articles the importers found it more convenient to leave them behind as gifts than to export them and other articles were subject to damage and sometimes total loss and the importer preferred to leave them behind rather than undertake repairs or salvage or return with damaged goods.

The change made in 1928, however, was in the nature of an experiment, and the department is prepared to open up the question again with a view to giving consideration to the possible transfer of tents and camp equipment to the list of articles in respect of which deposit is not required. Canoes, outboard motors, phonographs, radios, and musical instruments, however, are goods in respect of which the department feels that its first duty of protecting the revenue would be performed with difficulty if these articles were allowed delivery without deposit. With a view, however, to determining the actual situation Collectors are being asked to furnish a statement showing the number, value, and duty and taxes properly payable on all these articles imported as tourists' outfits during the present year which have not been exported.

Perhaps the Sarnia correspondent will be interested in the foregoing, inasmuch as he, too, appears to have been giving considerable thought to the administration of the regulations pertaining to the admission of tourists' outfits. With regard to his suggestion that, since 95 per cent of articles requiring deposit are imported by tourists travelling by automobile, it may be pointed out that this fact presented itself to the department when the regulations pertaining to the admission of tourists' outfits were dealt with in 1928 and at that time the following paragraph was added to subsection (a) of section 1 of Memorandum No. 88:—

> Form E-29 shall not be required, however, in respect of articles specified in this subsection brought in by a tourist arriving by highway who obtains a permit on Form E-50 for his automobile, in which case particulars of such articles as are exempt from deposit requirements shall be noted on the face of the E-50 permit.

As a result tourists arriving by automobile with articles comprising tourists' outfits not subject to deposit do not require Form E-29, but, as suggested by your correspondent, the articles are noted on the face of the Form E-50. Articles which require deposit, however, since sufficient space is required on a form to describe the goods and indicate the amount of duty and taxes to be deposited, must be recorded on Form E-29. Form E-50 is already overcrowded, and it would hardly appear to be advisable just now to attempt a dual purpose form, since such a form would only be actually necessary in respect of a few articles on which a deposit is required.

Editor's Note.—The department is pleased to note the interest taken by officers at frontier ports in these matters. Only by that intelligent understanding of the regulations, which so many officers manifest, can they be efficiently and sensibly administered.

THE QUESTION BOX

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number of the REVIEW:—

(1) A Canadian applies for permission to export his automobile for touring purposes and is issued a Form C12. While touring in the United States he meets with an accident and the automobile is damaged, necessitating repairs to the amount of $150. As per information contained on C12 the automobile is returned to Canada without duty except upon the value of repairs (if any) and the owner of the car signs on the reverse side of the Permit as to the value of the repairs after allowing for " wear and tear " on the trip. In the above mentioned case the accident which necessitated the repairs was no fault of the owner, and the car was returned to Canada in a less valuable condition than on exportation. Could any allowance be made in this case for " wear and tear " or would the full amount of the repairs and labour ($150) be dutiable?

(2) A Canadian registered vessel takes on board at North Sydney, N.S., 15 sword fish, to be shipped to Boston, Mass. The Captain makes report outwards and takes clearance for Glace Bay, where he takes on 15 more sword fish, with the same intention of shipping same to Boston. He makes report outwards at Glace Bay and takes clearance for St. Peters, N.S., where he takes on 15 more sword fish. He reports outwards and takes clearance for Boston, Mass. Where should Export Entries be filed for fish taken on board at North Sydney, N.S., and Glace Bay, N.S.? Vessel cleared coastwise from both ports.

The answers are:—

(1) Repairs, consisting of material and labour, effected abroad to a Canadian automobile while touring in a foreign country under permit Form C12 would be subject to appraisal for duty purposes at the time and place of importation on the basis of the cost of such repairs less an allowance for actual depreciation, if any, in their condition as imported.

(2) Departmental Memorandum No. 2020-B provides that Export Entries in duplicate for statistical purposes shall be delivered to the Collector at the port where laden on the exporting ship, if the goods be exported by water.

In the instance referred to in the question Export Entry for fifteen sword fish should be taken to account at North Sydney, N.S., Export Entry for fifteen sword fish at Glace Bay, N.S., and Export Entry for fifteen sword fish at St. Peters, N.S.

It is intimated in the question that the vessel cleared coastwise from Sydney, N.S., and from Glace Bay, N.S. It is the opinion of the Chief Inspector, to whom this question was referred, that the cargo of the vessel should have been reported outwards from North Sydney to Boston via Glace Bay and St. Peters. Similarly at Glace Bay it should have been reported outwards on Form A-7 to Boston via St. Peters, and at the latter port it should have been cleared direct for Boston, Mass. The report outwards issued at North Sydney should account for fifteen fish loaded at that port. The outward report from Glace Bay should show fifteen sword fish loaded at that port, and fifteen loaded at North Sydney. At St. Peters, N.S., the report outwards should show fifteen sword fish laden on board at that port, fifteen at North Sydney and fifteen at Glace Bay.

These questions will be dealt with in the next number:—

(1) An importer receives a consignment of 300 cases, 30 of which are ordered to the examining warehouse. These goods are marked A, B, C, and D, a portion of each being sent for appraisal. These goods have

been sold to various merchants, and the importer, to complete orders, issues delivery orders for 3 cases (one each A, B, and D) 10 cases (four B, six C) and so forth, and requests the warehousekeeper to issue these goods to the different merchants accordingly, accepting signatures for say six or seven different lots on one entry. Is it the duty of the warehousekeeper to comply with the importer's request, Memorandum, File 59199, Ottawa, 29th April, 1919, No. 2309½-B, not specifying such procedure?

(2) Would regulations of Customs and Excise be complied with, if a duly authorized Customs attorney for any importer in her own name transferred an invoice of goods owned by her employer, over to a different firm, by placing her signature under the name of the firm owning the invoice?

(3) If a licensed Customs House Broker decides to give up his business at a port and disposes of same, must the new person or firm taking it over make application for a new licence or will the old licence suffice?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

SEPTEMBER-OCTOBER

ADDITIONS

Administrative

Hugh D. Scully, Commissioner of Excise.

DEDUCTIONS

Nova Scotia

Port Hawkesbury: J. J. Williams, Customs Excise Examiner, Limited Service Port (retired).

Quebec

Montreal: P. A. Magnan, Collector of Customs and Excise, Grade 8 (superannuated).

Three Rivers: J. M. S. Rochette, Senior Customs Excise Clerk (deceased).

Ontario

Chatham: G. W. Bourdeau, Customs Excise Clerk (deceased).

Kingston (Portsmouth): Jethro Graham, Customs Excise Enforcement Officer (retired).

Ottawa: W. C. Wells, Customs Excise Supervising Officer (superannuated).

Toronto: A. L. Best, Customs Excise Clerk (resigned).

Manitoba

Emerson: W. D. Morgan, Cashier and Computing Clerk (superannuated).

Saskatchewan

Regina (Melville): John Henning, Sub-Collector of Customs and Excise, Limited Service (retired).

British Columbia

Vancouver: G. A. Allen, Collector of Customs and Excise, Grade 7 (superannuated); Frank Humphrey, Express and Postal Computing Clerk (retired).

Administrative

George W. Taylor, Commissioner of Excise (superannuated.

J. H. Radcliffe, Clerk, Grade 1 (deceased).

PROMOTIONS

British Columbia

Vancouver: H. D. Birmingham, from Chief Customs Appraiser to Surveyor of Customs and Excise, Grade 7; H. F. Devlin, from Senior Computing Clerk to Chief Customs Excise Clerk, Grade 7.

TRANSFERS

H. R. M. Hall, from Special Exciseman, Grade 3, Lindsay, Ont., to Special Exciseman, Grade 3, Amherstburg, Ont.

C. E. Herdman, from Customs Excise Examiner, Galt, Ont., to Customs Excise Examiner, Windsor-Walkerville, Ont.

R. R. McIntyre, from Customs Excise Examiner, Windsor-Walkerville, Ont., to Customs Excise Examiner, Galt, Ont.

DISMISSALS

Ontario

Niagara Falls: A. H. Foy, Customs Excise Examiner (services dispensed with for absence without leave and for having obtained money under false pretences).

Ottawa: A. C. Hugg, Express and Postal Computing Clerk (services dispensed with for mis-appropriation of Crown funds).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	9,165,645 85	6,625,783 84		
Less Refunds and Drawbacks	1,034,378 98	496,891 08		
Net	8,131,266 87	6,128,892 76	2,002,374 11	
Excise Taxes	6,316,994 74	7,821,463 65		
Less Refunds and Drawbacks	62,312 05	103,201 06		
Net	6,254,682 69	7,718,262 59		1,463,579 90
Excise Duties	4,133,681 39	3,062,720 34		
Less Refunds and Drawbacks	44,946 21	45,795 22		
Net	4,088,735 18	3,016,925 12	1,071,810 06	
Sundry Collections	72,839 63	70,008 45		
Less Refunds and Drawbacks	3 47	84 83		
Net	72,836 16	69,923 62	2,912 54	
Net Totals	18,547,520 90	16,934,004 09	3,077,096 71	1,463,579 90
Net Decrease			1,613,516 81	

TOTALS FOR SEVEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	70,926,795 96	47,539,130 81		
Less Refunds and Drawbacks	6,354,862 37	3,865,843 28		
Net	64,571,933 59	43,673,287 53	20,898,646 06	
Excise Taxes	30,349,290 74	47,806,296 66		
Less Refunds and Drawbacks	319,975 49	512,357 28		
Net	30,029,315 25	47,293,939 38		17,264,624 13
Excise Duties	30,814,295 77	24,877,756 32		
Less Refunds and Drawbacks	458,519 26	328,129 37		
Net	30,355,776 51	24,549,626 95	5,806,149 56	
Sundry Collections	575,448 38	546,165 69		
Less Refunds and Drawbacks	684 26	922 15		
Net	574,764 12	545,243 54	29,520 58	
Net Totals	125,531,789 47	116,062,097 40	26,734,316 20	17,264,624 13
Net Decrease			9,469,692 07	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF OCTOBER 1931 AND OCTOBER 1932

—	October, 1931	October, 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	825,443 97	1,284,898 33		459,454 36

TOTALS FOR SEVEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	50,546,512 06	52,872,510 18		2,325,998 12

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF OCTOBER, AND THE SEVEN MONTHS ENDED OCTOBER, 1931 AND 1932

—		October, 1931		October, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	55,537,917	....	56,626,095
Total Exports (Foreign Produce)		....	996,082	....	534,279
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	18,925,303	10,770,981	40,192,415	21,471,209
Wheat flour	Brls.	558,459	1,887,685	528,794	1,690,483
Fish	Cwt.	405,423	2,236,147	271,659	1,476,742
Furs	$	....	577,386	....	423,862
Meats	Cwt.	35,460	573,351	43,693	487,238
Cheese	Cwt.	219,453	2,773,965	147,757	1,588,908
Planks and boards	M ft.	81,256	1,625,889	55,255	980,244
Wood pulp	Cwt.	1,140,403	2,644,278	944,145	1,791,329
Newsprint	Cwt.	3,420,612	8,711,521	2,978,691	6,754,504
Automobiles and parts	$	....	278,975	....	1,515,259
Copper, partially manufactured	Cwt.	255,723	1,920,426	196,069	1,057,071
Nickel, unmanufactured	Cwt.	30,641	708,531	27,340	600,443
Imports entered for Consumption—Free goods		....	15,138,398	....	14,636,035
Imports entered for Consumption—Dutiable goods		....	30,791,174	....	22,550,171
Total Imports entered for Consumption		....	45,932,572	....	37,186,206

—		Seven months ended October, 1931		Seven months ended October, 1932	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	351,054,815	....	290,808,964
Total Exports (Foreign Produce)		....	6,761,854	....	4,306,793
PRINCIPAL ITEMS OF EXPORTS—					
Wheat	Bush.	112,160,552	66,587,536	143,890,437	82,388,799
Wheat flour	Brls.	3,401,845	11,872,428	2,978,786	10,024,015
Fish	Cwt.	1,723,463	14,819,890	1,333,848	10,396,665
Furs	$	....	5,704,698	....	4,036,924
Meats	Cwt.	124.304	2,285,249	361,889	4,046,127
Cheese	Cwt.	681,591	8,499,597	680,811	6,998,893
Planks and boards	M ft.	589,005	12,560,059	398,413	7,523,640
Wood pulp	Cwt.	7,029,444	16,791,029	4,779,259	9,925,827
Newsprint	Cwt.	23,542,242	62,204,005	19,983,839	46,969,778
Automobiles and parts	$	....	3,201,011	....	4,990,739
Copper, partially manufactured	Cwt.	998,965	8,227,302	1,347,500	7,217,278
Nickel, unmanufactured	Cwt.	363,517	7,938,617	156,134	3,568,563
Imports entered for Consumption—Free goods		....	120,906,945	....	97,981,489
Imports entered for Consumption—Dutiable goods		....	243,247,354	....	160,845,392
Total Imports entered for Consumption		....	364,154,299	....	258,826,881

UNUSUAL FILLER FOR STOCKINGS

AN ingenious attempt to smuggle into Canada forty-eight tins of raw opium was frustrated recently by Customs officers at Victoria, B.C. The opium was found in the false bottom of a black lacquer trunk brought ashore by a Chinese passenger newly arrived from the Orient. While examining the trunk, which was covered with heavy canvas, and roped, the officers noticed an interior receptacle which did not show the same depth of measurement as the outside of the trunk, and the false bottom was found. The forty-eight tins were packed neatly in white cotton stockings.

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The National Revenue Review

After a year of more than usual difficulty in the Service let us all remember that this is the Christmas Season and make it, what it should be, one of joy and gladness for others and for ourselves. Let us enter upon the New Year with renewed devotion to duty and a hopeful courage which will contribute our part to a happy and prosperous New Year, which I heartily wish all in the Service.

E. B. Ryckman

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, H. D. Scully.
Commissioner of Income Tax, C. F. Elliott.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

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R. W. Breadner *(Chairman),* Commissioner of Customs.
H. D. Scully, Commissioner of Excise.
C. F. Elliott, Commissioner of Income Tax.
C. P. Blair, Assistant Commissioner of Customs.

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J. Sydney Roe, Editor

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The Season's Compliments

NOUGHT treads so silent as the foot of Time, and the *Editor* is reminded that Christmas will be almost here when this number of the Review comes off the press. It is customary in the Christmas number for the chief executives of the Department to convey the season's greetings to the staffs of the three National Revenue Divisions throughout the Dominion. So, through this friendly medium, Mr. R. W. Breadner, Commissioner of Customs, Mr. H. D. Scully, Commissioner of Excise, Mr. C. F. Elliott, Commissioner of Income Tax, and Mr. C. P. Blair, Assistant Commissioner of Customs, express their sincere good wishes to all for a happy Christmas season, and for success in the New Year. During the year which is about to fold its tent and depart silently into the shadows, many familiar figures have gone from the National Revenue service. Some have passed behind the veil, and to their memory the Review pays generous tribute. Others have sought rest in retirement after long and meritorious service. The old guard is dwindling, but the younger men are taking up the tasks, and are carrying on. And so, on the threshold of another year, the *Editor* once more conveys to all his good wishes for the season, with the suggestion that the best way to deal with trying and difficult conditions is to face them, heads up, with a smile.

Christmas

CHRISTMAS! What memories the season brings in its joyous train, of merry children dancing around the gaily bedecked tree, of family reunions, of little feet pattering down the stairs in the early morning hours to see what *Santa Claus* left in the stockings pinned up in faith and expectant hope, of the joys of friendly fellowship and hearty greetings, and all the other things which make of Christmas the most wonderful birthday in the whole wide world. And although, as the years glide on, Christmas comes upon us, seemingly, with increasing rapidity, the day of days is welcomed with all the old time zest and heartiness. It is in truth a magic season. The latch-string is out for every friendly hand.

It may be of interest at this time to look back to those early days of Christianity when Christmas festivities were beginning to take form.

The origin of celebrations of the Feast of the Nativity is necessarily lost in obscurity. The early persecuted Christians "wandered in deserts, and in mountains, and in dens and caves of the earth" and their celebrations were in secret. What are probably the earliest relics which give evidence of "the festive joy with which they commemorated the Nativity of Christ" are found in the Catacombs at Rome. On the rock-hewn tombs of these ancient underground cemeteries the early Christians painted the pictures of Biblical events, among others the *Adoration of the Magi*. The earliest record of the Nativity celebrations dates from about 180 A.D. Some churches held the festival in spring, others in January. Finally December 25 was decided upon as the most appropriate date, as almost all nations regarded the winter solstice as the turning point of the year—the beginning of the renewed life and activity of the powers of nature. At the winter solstice, also, the Norsemen held their Yule-feast in commemoration of the fiery sun-wheel.

Many of the usages of the Romans and Germans were adapted from paganism to Christianity. For instance, the old Roman feasts of *Bacchanalia* and *Saturnalia* were modified, and made to serve in honour of Christian events. Warnings were issued, however, by church authorities "against feasting to excess, dancing and crowning the doors," (the latter practice derived from the heathens) and the people were urged to celebrate the festival "after the heavenly and not an earthly manner."

The gift-laden Christmas tree, the Yule log, holly, mistletoe and the wassail-bowl were adopted from pagan usages. In ancient Britain, before the advent of Christianity, the pagans held their festivals of rejoicing during December in honour of *Woden, Thor* and *Saturn,* and many of their customs may be traced to-day in our Christmas celebrations. Some of the quaintest of these are found to-day in Icelandic Christmas customs. In this land of *Thor* the *Yule* or *Jol* is celebrated as a festival of light, particularly in the rural districts. The housewife makes a large number of candles, using candle forms that have been in the family for generations. From time immemorial it has been customary to present each member of a family with a candle on Christmas eve. The gift is small, but it has a real significance, for it is to symbolize the light and joy that the Christmas message is to bring.

It is the ambition of the Icelandic housewife to have every nook and corner of her home ablaze with lights on Christmas eve. Now, when oil lamps and gas lights are everywhere, and many country homes are even lighted by electricity, this is not so much of a problem, but when the Icelandic matron had to depend upon candles and small iron lamps in which floating wicks burned in cod-liver oil, the lighting of a home was no slight task. The outstanding characteristic of an Icelandic Christmas, however, is religious reverence. It colours everything. Before and during Christmas the children hear over and over again the story of the Christ Child.

Nature seems to co-operate in this sacred festival of light, for outside the northern lights in their full glory at this time of year shoot like meteors from the polar regions, making everything alive with throbbing of amber and violet, sometimes hanging like streamers of gold from the blue bowl of the sky.

Feasting has played an important part, of course, in Christmas celebrations in nearly all countries. In merry old England the favourite dish for breakfast and supper at this season used to be the boar's head with an apple or orange in the mouth, and set off with rosemary, plum pudding and mince pies. We might include, also, " brawn of the tuske'd swine," peacock pies (tail feathers and all), beef, with ale, meade and wine. One marvels how the jovial old fellows got away with it all. There was apparently no dieting in those days.

As the years roll by many good old Christmas customs have disappeared, but others have arisen in their places, and so to-day the Christmas season, though lacking some of the glamour and munificence of olden times, is just as rich and overflowing with the true spirit. And through the laughter of the children may come the echo of a voice that is still, and the loving touch of a vanished hand be gently remembered.

Santa Claus and His Toys

WHEN *Santa Claus* and his faithful reindeer drive over the roofs of Canadian homes on Christmas eve, the jolly old chap has toys in his pack to fill the children's stockings hanging by the fireside. Where does *Santa* get the toys? Many, of course, are made in Canada, but a greater part of the contents of the pack is gathered from all parts of the world, especially from the United States and Germany. In the past fiscal year toy imports, not including dolls, were valued at $1,333,884. This total was made up as follows:—United States $541,885, Germany $429,808, United Kingdom $184,805, Japan $137,147, Czecho-Slovakia $17,384, France $13,188. Dolls imported in the past fiscal year were valued at $155,236, and came chiefly from Germany. The Dominion exported in the same period toys of all kinds valued at $30,192, an increase of $1,850 over similar exports in the previous year. In recent years the principal buyers of Canadian toys were the United States, Newfoundland and New Zealand. Exports to these countries, however, dropped considerably in the last fiscal year. The decrease was more than balanced, however, by increased exports to the United Kingdom which purchased toys from Canada to the value of $18,282, as against about eight hundred dollars' worth in the previous year.

These relics of child life in the form of toys have come down to us from very ancient times, not only in actual playthings but, also, in art and books. Greek vases have been unearthed on which are depicted go-carts, babies rattles and clappers shaped like hens and birds. Even the great classical writers do not forget the children; *Pausanias* telling us about a doll's ivory bed of exquisite workmanship; *Aristophanes* mentioning a little wagon bought in the market at Athens for one " obulus "; *Horace* praising hobby horses, and *Plato*, building-bricks.

In the Middle Ages tin soldiers were most in vogue, and ingeniously constructed tin horses which could be made to tilt. From the seventeenth century onward, dolls' houses seem to have been one of the delights of childhood. Travellers to Europe may see at Berlin, London and Nuremberg the loveliest of miniature palaces, with even playthings in toy nursery cupboards for toy baby dolls, as well as charming pictures, silken curtains and pretty china and glass. In 1631 a lady in Germany had a doll's house made and furnished which well shows the fashions of her day. It was especially rich in musical instruments, and had a library. This model little home was left to posterity with the hope that as many children as possible would see it as often as possible, with the aim and intent to make good housekeepers.

The dolls themselves of those days, however, were rather disappointing. They were all grown-up ladies, stiff and straight in their bones and busks and old brocades; elaborate creatures for palace life; or else, quaint wooden figures, a little like the Dutch dolls that are still to be found in old country homes.

But the conquering hosts of Toyland are still marching down the centuries, laying siege each year to homes and hearts. And may they long continue so to do.

The First Christmas Tree

CANADA is the happy hunting ground for Christmas trees which delight the children at the Yuletide season. Hundreds of carloads of young spruce and firs are cut and shipped each year mainly to the United States. Large numbers of woodsmen are kept busy throughout the autumn months, especially in the provinces of Quebec, New Brunswick, Nova Scotia and Ontario. In the past fiscal year Canada's export of Christmas trees was valued at $325,075.

Where and when did the Christmas tree idea originate? Many people believe that it came to us from the ancient Romans, being introduced into Germany with the conquering legions of Drusus. Some, however, believe that the Christmas tree had its small beginning in the north of Germany, in the eighth century, and in the following manner:—

When *Wynfrith,* afterwards known as *Saint Boniface,* a Briton by birth, went into the vast forests of northern Germany, in the year 724, to teach Christianity, he found that the people were sun-worshippers. They believed in human sacrifice, and each year held a great festival at which they sacrifed a youth to call back the retreating sun, and cause winter to go. One night, soon after the missionary had arrived, the tribes were gathered about a huge oak tree, sacred to *Thor,* and prepared to sacrifice one of their young men. As the high priest raised his arm to plunge his knife into the youth's side *Wynfrith* caught his wrist and stayed the blow. The people were amazed, but *Wynfrith,* in their own language, spoke to them of the birth and teachings of *Christ* born more than seven centuries before. The new teaching was accepted immediately, the tribes acknowledged God as their deity, and a few days later cut down the sacred oak. Members of the tribes then took a solemn oath never again to offer a human sacrifice to the retreating sun.

As the big oak fell, it left, uninjured, a little fir tree, although all the other near-by trees were bruised or crushed. When this new religion had secured a firm hold on the people, *Wynfrith* bade the tribesmen cut logs and build a church. Once every year, so it is said, the members of that church met and then marched to the little fir tree, around which they sang, danced and feasted. So in time this fir became accepted as the Yule tree, whose roots had never been stained by the blood of human sacrifices. Thus, according to legend, the Christmas tree came into being.

Record Payment of Conscience Money

THE largest single amount of *Conscience Money* ever recorded by the Department of National Revenue was received recently, in the form of a cheque for $12,200. A lady and gentleman appeared at the office of the Commissioner of Customs stating they were residents of Montreal, and that this sum included the duty, with compound interest, on articles brought into Canada over a term of years without payment of duty. The lady and gentleman explained that they had been brought into contact in Montreal with the members of the Oxford Group and had come with them to Ottawa, and that this payment of money owing the Government was a direct result of their changed outlook on life. The Department has on many occasions received conscience money anonymously in amounts ranging from fifty cents to hundreds of dollars, but the cheque in question, presented in person, was a unique event in the history of the Department.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

House of Refuge, a book by Grace S. Leake, published by W. S. Payson, 386 Fourth Avenue, New York, U.S.A.

Let's Go Naked, a book with illustrations, by Louis Charles Royer, published by Brentano's, New York, U.S.A.

Woman and Puppet, a book with illustrations, by Pierre Louys, translated from the French, privately printed for Rarity Press Inc., 100 Fifth Avenue, New York, U.S.A.

True Confessions, an illustrated magazine published monthly by Fawcett Publications, 529 South Seventh Street, Minneapolis, Minn., U.S.A.

With Intent to Deceive

THE attention of the Department has been drawn to the practice of certain publishers in other countries in placing a misleading jacket bearing another title on books which are prohibited importation into Canada. A prohibited book may have an outside paper jacket bearing the title of a book which is not prohibited, the obvious intention of the exporter being to deceive the Customs examining officer. As an illustration of this practice, the Collector at Toronto seized a prohibited book which was camouflaged by a paper jacket cover *Rats and How to Destroy Them.* Collectors and other responsible officers should exercise great care in seeing that prohibited publications are not imported into Canada in jackets of this misleading nature. When doubt exists as to the nature of any books or periodicals imported, delivery is to be withheld and sample copies sent immediately to the Department, marked for the attention of the Examiner of Publications.

Official Economy in Bygone Years

OFFICIAL documents, dispatched from the colonies in America in 1800 to England, were intended to be carried free of charge in the care of the master of the vessel carrying them. Provisions for free postage, however, often miscarried, and, in consequence, the following circular, dated at the *Custom House, London, July 1, 1801,* was sent to all Collectors in the American colonies:—

> Several packets, containing accounts of the Collectors in the plantations, addressed to the Inspector and Examiner of Plantation Accounts, having been put into the Post Office by the commanders of vessels to whom the same were entrusted on their arrival in the outports, whereby the Revenue has been put to very considerable expense for postage; in order to avoid the same in future—we direct you in all cases to address your accounts to us, and to insert the following words on the cover in which the same are contained, viz.:—
>
> "Recommended to the particular care of the captain of the ship....................who is requested to deliver this packet himself to the Collector and Comptroller of the Customs (if a merchant vessel) when he reports at the Custom House; or, if a ship of war, to the Collector and Comptroller at the first port in England at which the ship shall arrive, and on no account to put it into the Post Office."

Instructions to Collectors

COLLECTORS have been advised by official Memorandum as follows:—

This Department has been advised by the Department of Immigration and Colonization that in many cases persons entering Canada from the United States by automobile and admitted as tourists pay duty at a later date on the car admitted for touring purposes.

In view of the necessity of ascertaining that such persons are admissible under the Immigration Act as permanent residents of Canada, you are directed before accepting duty to bring the matter to the notice of the Immigration officer in charge when application is made at your port by a tourist or his agent for permission to pay duty on an automobile imported from the United States which has been admitted for touring purposes, or on other effects, entry thereof not to be accepted until you have been advised by the appropriate Immigration authorities that the parties concerned are permitted to enter or remain in Canada.

Collectors are reminded that entry for home consumption cannot, of course, be accepted in respect of used or second-hand motor vehicles manufactured prior to the calendar year in which importation is sought to be made (vide Tariff Item 1215—Schedule "C," Customs Tariff), and such used or second-hand motor vehicles when ineligible for entry as settlers effects or otherwise exempt under the provisions of the item referred to, are prohibited importation.

Departmental Circular No. 360-C is hereby superseded.

Canadian Wheat Exports

CONTINENTAL Europe took twice as much Canadian wheat in September of this year as it did in the corresponding month last year, and Great Britain's purchases from the Dominion show an increase of 158 per cent. Of the total 26,874,237 bushels of wheat exported by Canada last September, 19,562,435 bushels went to Great Britain, 6,585,214 bushels to Continental Europe and 726,588 to other countries. In September of 1931 Canada exported only 7,580,378 bushels to Great Britain, 3,189,616 to the Continent and 3,565,643 bushels to other countries.

From August 1, the opening of the new crop year, to October 31, export clearances of wheat totalled 65,989,383 bushels as compared with 36,422,292 bushels in the corresponding period last year. Of this year's volume Canadian ports handled all but 6,790,000 bushels. They handled all but 8,950,000 bushels of last year's shipments.

Exports of Apples

EXPORTS of Canadian apples this season up to the end of October totalled nearly 450,000 barrels. All but 2,000 barrels went to Great Britain. Small shipments were sent to Newfoundland, New Zealand, Java, Singapore, India, Hongkong, Shanghai and Suva.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts, received during the eight months of the fiscal year November, 1931, and November, 1932. Decrease marked*

Districts	1931-32	1932-33	Decrease or Increase
	$ cts.	$ cts.	$ cts.
Charlottetown	31,792 81	78,353 79	46,560 98
Halifax........	700,380 38	818,578 84	118,198 46
Saint John.....	467,718 33	546,021 98	78,303 65
Quebec.........	877,575 62	910,241 60	32,665 98
Montreal......	16,938,901 26	18,287,302 76	1,348,401 50
Ottawa........	2,391,358 00	3,695,322 60	1,303,964 60
Kingston......	129,452 93	123,092 64	* 6,360 29
Belleville......	266,580 12	357,427 56	90,847 44
Toronto.......	14,617,297 94	15,814,608 95	1,197,311 01
Hamilton......	4,116,236 20	3,936,969 29	* 179,266 91
London........	4,242,059 43	4,544,240 22	302,180 79
Fort William..	160,739 62	147,763 62	* 12,976 00
Winnipeg......	1,896,927 11	1,806,464 27	* 90,462 84
Regina.........	143,271 08	174,985 17	31,714 09
Saskatoon.....	171,638 98	130,467 51	* 41,171 47
Calgary.......	1,129,902 37	850,579 16	* 279,323 21
Edmonton.....	363,622 78	360,955 85	* 2,666 93
Vancouver.....	3,537,659 89	3,675,431 60	137,771 71
Yukon.........	9,105 79	11,218 11	2,112 32
Total......	52,192,220 64	56,270,025 52	4,077,804 88

GOLD OUTPUT

The output of gold from the Mines of Northern Ontario for the first ten months of 1932 had a value of $38,701,435 compared with $35,167,304 for the corresponding 10 months of 1931, an increase of $3,534,131.

ANIMALS' QUARANTINE STATIONS

Referring to Circular No. 193-C, Collectors are advised that the name of the Quarantine Station of Bridgeburg, Ontario, has been changed by Ministerial Order of the Department of Agriculture to Fort Erie.

* * HERE AND THERE * *

May the Christmas and New Year Season be a happy one for all in the service of the National Revenue Department. Let all thought of self be relegated to the background, and the desire to make others happy be uppermost.

A seasonable thought for National Revenue officers is that the man who wastes time is liable to waste much that does not belong to him.

The fragility of New Year resolutions is proverbial, but the good ones may be made to last a long time if they are carefully handled.

Smuggling was apparently not unknown in New France, as the following official order signed *Mesy G.*, dated September 26, 1663, indicates:—

As the General Attorney of His Majesty has said that he has been advised that several merchants, both resident and foreign, have a large quantity of goods in the vessels of the King lying at anchor in the Quebec roads, and it is to be feared that the said goods might be landed stealthily for the purpose of evading the payment of the duty due thereon, he requested, in order to remedy this state of affairs, that it should please the Council to order that the said merchants, both resident and foreign, and other persons, should not cause any goods to be landed or unloaded without first handing to the Secretary of the Council an entry for the goods they intend to unload, and obtaining leave to do so, and that it should be enjoined upon the Commissioners entrusted with the collection of the duty of ten per cent to look after this matter under pain of loss of their salary. The Council has expressly forbidden the said merchants, both resident and foreign, and all other persons, to have any goods removed from the said vessels or landed, without first handing to the Secretary of the Council an entry for the goods which they intend to land, and obtaining leave to do so from the Governor under pain of confiscation of the goods to be awarded a third to the Treasury, a third to the hospital and a third to the informer, which confiscation the said Council has now declared to be incurred, enjoining very expressly upon the Commissioners appointed for the collection of the duty of ten per cent to see to the execution of the present order under pain of loss of their salary.

Ontario's first seaport was founded just three hundred years ago by Captain Thomas James on the shores of the bay that now bears his name. In the winter of 1631-32 Captain James established himself at the mouth of the Moose River, at the southern extremity of the bay, calling the place Moosonee. Some 40 years later the Hudson's Bay Company was formed, and the fort of Moose Factory was established on Mission Island, across the river. The new fort, however, was soon lost to the French, who took it without a struggle with a small force led by De Troyes in 1686. As the English garrison believed the fort practically impregnable they had neglected even to post guards. Two French soldiers succeeded, consequently, in scaling the palisades under cover of darkness and opened the gates. The old fort has remained unchanged in the last 100 years. The factor's house is over 180 years old, while the forge, still intact, was built nearly 200 years ago. The same 15-pound guns which were used so unsuccessfully in the fight against De Troyes' expedition in 1686, are still fired every year when the ice goes out. The blacksmith shop is believed to be the oldest building in Ontario. The little church at Moose Factory has holes bored in the floor for use in case of floods. In dry seasons these holes are plugged, but, when in times of flood the water rises sufficiently to enter the church, the plugs are pulled out so that the building will not drift away.

SERVING THE PUBLIC AT CHRISTMAS SEASON

Prompt Service Afforded at Customs Branches

This photograph shows the Dominion Public Building in Toronto, in which the Customs House is now situated. The Customs Postal Branch and the Customs Express Branch are now in this building, and the public will be served expeditiously under one roof during the Christmas and New Year's rush season. The new Dominion Public Building is at the corner of Yonge and Front Streets, Toronto, and the main entrance to the Long Room is by the door near the left side of the photograph.

DURING the Christmas and New Year season officers employed at Customs postal branches and Express branches, from coast to coast, are busy engaged in coping with the flood of parcels which sweeps in from all parts of the world. The Department insists that prompt and courteous service is accorded the public, not only during the Christmas season but throughout the year. A high standard of service has been extended in past holiday seasons by officers at the various ports, and this year there is every indication that it will be maintained. From Collectors at some of the larger ports where the volume of Christmas and New Year business is very heavy, the *Editor* has obtained a brief summary of preparations made to serve the public.

AT HALIFAX

The usual Christmas and New Year's rush in the Customs Postal and Customs Express Branches at Halifax is expected this year.

The Customs Postal Branch is located in the Post Office Building, with a staff of one senior clerk and four assistants, who will be on duty from 9 a.m. to 6 p.m. during business days from December 15 to January 1. Last year during the period from December 15 to January 1, the collections amounted to $1,170 from 843 packages, while many, after examination, were found to be duty free.

The Customs Express Branch is located on Hollis street, a short distance from the Customs House. During the period from December 15 to January 1 last season, the collections amounted to $2,412 from 440 packages. This office is in charge of a senior clerk and three assistants, who will be on duty from 9 a.m. to 6 p.m. during business days from December 15 to January 1. Should occasion require both these services will be augmented by additional officers from other branches, ensuring prompt attention to the public during the rush hours.

AT SAINT JOHN, N.B.

The Customs Postal Branch at the port of Saint John, New Brunswick, is augmented by an extra staff to handle the heavy increase of business which comes during the Christmas and New Year's season. A through car of mail arrives each day from Bangor, Maine, in addition to the English and foreign mails which arrive weekly. During Christmas week, however, additional English and foreign mails arrive almost daily.

Last year during the Christmas rush 1,100 dutiable parcels were handled in addition to a large number of parcels entered duty free. Collections amounted to $996. Dutiable parcels handled at this branch in the past fiscal year numbered 21,099.

The number of parcels received at the Customs Express Branch so far this season is smaller than for the same period last year. During the Christmas season both the Canadian Pacific and Canadian National express companies make two regular deliveries daily from this branch. Also the branch receives two deliveries each day from the United States, one via the C.P.R., and one via the C.N.R.

In the fiscal year 1931-32 the Express Branch handled 8,498 parcels. Of this total 295 parcels were received during the Christmas season with a resultant revenue of $1,191.

MONTREAL WILL BE BUSY

Arrangements are being perfected at the Customs Postal Branch, Montreal, for the handling of the extra heavy volume of business usually expected at the Christmas season.

As in former years, the present staff of the Customs Postal Branch will be augmented by officers drawn from other branches of the port in order to give the public the best service possible. The staff of computing clerks at each of the delivery wickets will be doubled, and extra junior clerks assigned to carry the parcels to the clerks, thus saving considerable time in the passing of entries.

For the past few years, it has been the practice, during the Christmas season, to have an officer stationed in the main corridor of the branch for the purpose of giving information in directing the business public. This plan has been found satisfactory both from the viewpoint of the public and the staff of the branch. The increased amount of labour necessary in the handling of the mails at this time of the year is not altogether due to the computing of entries, although this part of the work of the branch is always heavier than at ordinary times. The elimination of the mails during the holiday season makes heavy work for that portion of the staff so engaged.

Some idea of the work entailed in the sorting of the mails may be gathered from the following figures:—

There were received in the assortation section of this Branch during the month of December, 1931, 2,209 sacks of mail from 32 trans-Atlantic steamships, and from these sacks approximately 8,430 parcels were eliminated for the collection of duty. During this same period, 7,595 sacks of parcel post packages from the United States were received from the Montreal Post Office, and after being sorted, 20,610 parcels were entered on form E.19 special, for Bond. Besides the above quantity of ordinary mail, 2,594 registered packages were held for duty purposes. The majority of this large quantity of mail was received between December 16 and 23.

The largest day's collection for the month, taken over the counter, was made on December 22, 1931, the amount being $4,036. The month of December showed the largest monthly small collections (B.16's) revenue of the fiscal year, the amount being $58,970. This represents the amount actually collected over the counter. The total monthly collections for the Branch over the same period (December, 1931) amounted to $83,725, the balance of the revenue being realized on (B.1's) Long Room entries.

The total parcels detained for examination during the fiscal year 1931-1932, were 373,449. From that total, 364,554 parcels were delivered to the addressees, and 8,895 were returned to the senders for various reasons, such as unclaimed, refused, prohibited, etc. The total collections for the year amounted to $940,532.

From December 19 to 31 the Customs Postal Branch will remain open each business day for the convenience of the public between the hours of 9 a.m. and 6 p.m., Saturdays included.

Montreal Express Branch

No increase in staff is expected to be made this year at the Customs Express Branch at Montreal during the Christmas and New Year's season. The staff, however, is prepared to handle in a prompt manner any special business by giving more time if necessary to the public service. This active cooperation of each officer will insure the efficient working of this branch.

Special arrangements are made with the Express Companies (Railway Express Agency, Canadian National Express, and Canadian Pacific Express) whereby goods will be cleared through Customs promptly, and deliveries will be increased in accordance with the amount of business received.

From December 15 to 31 last year, 11,523 shipments were cleared through this branch. Collections were as follows: B.16, $25,523; B.1, $47,340; representing a total of $72,863.

PREPARED AT TORONTO

As in former years, every effort will be made by the officers in the Customs Postal branch, and the Express branch, Toronto, to afford prompt and efficient service during the Christmas and New Year season. The holiday rush at this port is very heavy, and the efficient records of past years will be maintained.

The computing staff of the Customs Postal Branch which consists of about eighteen counter computers, will be augmented during the Christmas and New Year's rush by clerks drawn from other departments. In the mail sorting department, which is a hive of industry during this season, additional clerks experienced in this special work will be required and will be drawn from other branches. All vacation leave for the time being is cancelled. Also, in order to facilitate the handling of mail that has to be deposited in the respective bunks in this department, a number of clerks will report for duty one hour ahead of the regular time. An additional accounting machine and cash register will be available if required.

Since the month of July this year there has been a steady increase in the number of dutiable packages received at this branch, July's total numbering 21,371, August 23,449, September 24,330, October 26,301. The Christmas season this year, it is expected, will be as busy as in other years, and it is believed that the help supplied by the Surveyor by drawing clerks from other departments will eliminate any difficulty that this branch might otherwise have experienced in carrying the work to a successful conclusion each day.

S. Taylor is Superintendent of the Customs Postal branch at Toronto.

Staffs at the Customs Express branch will be increased according to requirements by drawing on the staffs of the freight section, Record Room and Long Room, where business at this time of the year is not so heavy. C. E. Leatch, Surveyor, informs the Review that he has been assured of every co-operation by the management of the Canadian National Express and the Canadian Pacific Express, and he considers that both the Express and Postal branches are equipped to give efficient service during the seasonal rush.

WINNIPEG EXPECTS RUSH

Careful plans have been made at the Customs Postal Branch, Winnipeg, for a heavy volume of Christmas and New Year's business at least equalling that of last season, according to Walter Jordan, Superintendent. The office will remain open until 6 p.m. from December 15, 1932, to January 3, 1933, inclusive, to give the public an opportunity to get parcels promptly. As in previous years officers assigned to the sorting of packages will report for duty at 7 a.m. during the rush period, in co-operation with the Post Office authorities, to reduce congestion in the Post Office. Officers of this branch will be on hand at Station A, Canadian Pacific Railway station, on arrival of British and foreign Christmas mail, to sort parcels consigned to points in the four western provinces, separating the non-dutiable from the dutiable mail. The parcels will then be turned over to the Post Office staff; duty free parcels will be despatched direct to the addressees, and the dutiable parcels will be forwarded to their respective ports for the collection of revenue.

The Customs House at Winnipeg.

During last Christmas and New Year's season 8,611 parcels were cleared through the Postal branch. This number was made up of 5,279 parcels from the United States, 2,880 parcels from Great Britain and 452 registered parcels. Duty and taxes collected on these parcels amounted to $8,853.

At Express Branch

The Customs Express Branch, by co-operating with the Express Company, is able to handle the Christmas rush expeditiously each year. When parcels arrive the Express Company advises the recipients each morning by advice notices through the mail. Also, wherever possible, the consignees are notified by telephone. Officials of the Express branch endeavour to give the public prompt service so that all Christmas parcels, whether merchandise for sale or Christmas gifts, are delivered before the morning of the 25th.

In the month of December last year $26,974 was collected at the Express branch. Packages cleared totalled 3,559.

S. Carberry, Superintendent of the Express branch, states that many humorous incidents occur each year at this holiday season. These are due generally to the belief that Christmas gifts are entered duty free. When a consignee learns otherwise occasionally he (or she) uses expressions uncomplimentary to the Customs official in particular, and to the Department as a whole.

REGINA STAFF READY

Increased business is expected during the Christmas and New Year's season this year, compared with last season, at the Customs Postal Branch, Regina, Saskatchewan. This belief is founded, according to the Superintendent of the branch, on the fact that throughout the year an increasing number of gift parcels have been sent by friends to relatives in Western Canada on account of economic conditions. This increased volume, together with the usual heavy parcel mail, will be handled by the postal staff assigned to this work, and the public will be accorded prompt and courteous service at all times. During the rush period from December 15 to January 3, inclusive, the office will be kept open for business from 9 a.m. to 6 p.m., and the staff will be increased if necessary by drawing from other branches.

Collections received at this branch last Christmas and New Year's season, December 15, 1931, to January 2, 1932, amounted to $1,281. In the same period dutiable parcels handled numbered 2,575.

The staff of the Customs Express Branch handled approximately 6,000 parcels in the Christmas and New Year's season last year, and collected in duty $1,400. It is expected that these totals will be exceeded this year.

AT CALGARY

Customary arrangements are being made at the Customs Parcel Post Branch, Calgary, to facilitate the handling of the usual heavy Christmas mails. Accommodation will be provided at Station A in the Canadian Pacific Railway station as heretofore, for the elimination branch during the Christmas rush. Sufficient extra help will be drawn from other branches to ensure prompt and courteous service to the public. The increase of Christmas business in the Express Branch has been handled efficiently by the regular staff for several years.

AT EDMONTON

The port of Edmonton serves a very large territory to the north, and in view of this every effort will be made to clear the Christmas parcels will all promptitude, to ensure that same will reach the addressees in good time. This year a new collecting station has been established at Dawson Creek, B.C., which will facilitate the handling of the parcels in that neighbourhood, postal parcels destined for Dawson Creek and immediate area being manifested from the Edmonton office.

As in previous years, the officers engaged in these branches will be assigned to duty so as to provide the public with the best possible service, the hours of the Postal Parcels Branch being arranged so that there will be a twenty-four hours service for the examination of dutiable from non-dutiable packages.

The Postal Parcels Branch handled from December 15 to December 31, 1931, 3,880 dutiable parcels with duty collected $3,903, and Express parcels for the same period handled 592 parcels, duty collected $2,339.

IN VANCOUVER, B.C.

As in former years, arrangements will be made by the Vancouver Customs to use the postal station in the Canadian Pacific Railway station for the purpose of handling the incoming Christmas mail. This arrangement usually comes into effect about December 14, at which date the increased number of Christmas packages begins to appear.

The mail bags from the trains are passed into the depot postal station and placed on sorting tables, where two or three Customs officers immediately commence eliminating and stamping the packages considered to be free of duty. These are taken by the postal representatives and sacked for immediate dispatch to addressees. Packages addressed to other Customs points are also eliminated and sacked. The dutiable packages are stacked ready to be entered, and advice cards prepared. The greater part of this work is done after close of business by employees of the branch who are engaged during the day in the regular clearance of packages.

The Christmas traffic is handled entirely by the regular staff, and was last year done without assistance from other branches. The transactions of the Postal Parcels Branch, for the peak period of the 1931 Christmas season, were as follows:—

The Customs House at Vancouver.

British packages taken into account between December 14 and January 4, inclusive, 3,120; foreign packages, 5,790; registered, 531; total, 9,441.

During the same period the clearances were:—

Small Collection entries, 473—$12,078.99; B 1 entries, 81—$3,100; Franking Note reports, 25—$361; total, $15,540.

This was a small decrease on the previous season's business.

As is customary, the staff will put forth every effort to keep the waiting line of parcel recipients to the minimum length. Concurrently they will also endeavour to protect the revenue, and by courteous manner, disseminate a feeling of Christmas good will in their dealings with the public.

At Express Branch

As in previous years at the Christmas season, the Express Branch of the port will be handled by the regular staff of eleven officers in charge of the Superintendent. It is not anticipated that the work of the Express Branch this Christmas season will exceed that of a year ago, and, as a consequence, the business can be dealt with within the regular hours of service.

At the last Christmas season this Branch handled 1,946 packages of a value of $56,402, on which duty was collected amounting to $12,570.

AT VICTORIA, B.C.

A substantial increase in business is expected by officers of the Customs Postal Branch, Victoria, B.C., during the Christmas and New Year's season this year, as in other years, despite present world-wide conditions. The staff of six officers will be increased as required by drawing on other branches for experienced workers. In addition to this temporary increase in staff, the officers will be required to work from 9 a.m. to 6 p.m. on week days during the period designated in the regulations. Should the volume of business make it necessary, certain members of the staff will work overtime in eliminating and manifesting postal parcels, in order that addresses may receive their parcels without delay.

Packages handled in the period from December 1, 1931, to January 10, 1932, at the Postal Branch numbered 2,789, while collections amounted to $5,978.

Business at the Customs Express Branch, Victoria, is handled at present by two officers only, as the Senior Clerk ordinarily in charge of the branch has been assigned to take over the work of the former Gauger, who retired recently from the service. During the Christmas and New Year's rush additional workers will be borrowed from other branches wherever they can be spared.

During the Christmas holiday season last year the volume of business at the Express Branch was light, packages handled numbering 457, and duties collected amounting to $1,855.

PROMOTED AT SAINT JOHN

James McKinney is New Collector at that Port

JAMES McKINNEY, for many years Appraiser, has been appointed Collector of National Revenue, Customs and Excise divisions, at the port of Saint John, New Brunswick, succeeding J. H. Hamilton, superannuated after 36 years service. Mr. McKinney entered the Customs service as Acting Preventive Officer in 1913, and was promoted to the position of Appraiser two years later, being classified in 1919 as Divisional Appraiser. The new Collector was born in Saint John in 1865, residing there ever since except for a period of years when he lived at Welsford. A member of the New Brunswick Pharmaceutical Society, he started in business by opening a drug-store in the city, and continued as proprietor for a number of years. For a time he travelled in the interests of the A. B. McLean Oil Supply Company, relinquishing that position to become local manager of the Continental Life Insurance Company. He was employed also for a time with the bond house, the Canadian Investors. Mr. McKinney is recognized as an efficient and capable officer, and his many friends in and out of the service welcome his promotion to the Collectorship of this important port.

VANCOUVER PROMOTION

H. D'A. BIRMINGHAM has been promoted to be Surveyor of Customs and Excise at the port of Vancouver. Entering the Customs service over twenty years ago as acting appraiser, Mr. Birmingham has risen steadily in the ranks. In 1913 he was appointed appraiser, being reclassified six years later as chief customs appraiser. In June this year Mr. Birmingham was assigned to the duties of acting surveyor, receiving promotion to the position of Surveyor on July 1.

H. D'A. Birmingham

BOARD OF CUSTOMS DECISIONS

Declared that the Sturtevant Air Separator, per illustrations submitted, is not entitled to entry under Tariff Item 410t, but is dutiable under Tariff Item 427.

Declared that Bolinder Food Choppers, hand operated, per illustrations and specifications, up to and including three pounds per minute capacity, are of a class or kind made in Canada.

Declared that motor vehicles having bodies equipped for purposes other than only carrying goods are not entitled to entry under Tariff Item 438b and that parts used in the manufacture of such motor vehicles are not entitled to entry under Tariff Item 783

Declared that material substantially of clay, commonly described as plastic firebrick, is dutiable under Tariff Item 282a.

EXCISE DUTY COLLECTIONS

Excise duty collections on manufactured tobacco showed an increase in October last compared with a year ago. There was a decrease in collections on cigars and cigarettes. The comparative figures follow:—

Comparative statement of Excise duty collections during the months of October, 1931, and October, 1932:—

October, 1932, spirits potable, $403,348; October, 1931, $688,678. October, 1932, spirits, non potable, $78,990; October, 1931, $88,341. October, 1932, malt, $200,909; October, 1931, $280,652. October, 1932, cigars, $43,424; October, 1931, $52,418. October, 1932, cigarettes, $1,286,515; October, 1931, $2,067,322. October, 1932, manufactured tobacco, $399,671; October, 1931, $395,470. October, 1932, foreign raw leaf tobacco, $404,964; October, 1931, $475,834. October, 1932, beer, $20,630; October, 1931, $25,611. October, 1932, licences, $483; October, 1931, $384. October, 1932, total, $2,838,938; October, 1931, $4,074,713.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of October, 1931, and October, 1932:—

October, 1932, tobacco, cut, 1,551,042 pounds; October, 1931, 1,452,865 pounds. October, 1932, tobacco, plug, 379,960 pounds; October, 1931, 439,268 pounds. October, 1932, cigarettes, number 214,358,778; October, 1931, 345,091,590. October, 1932, cigars, number 14,424,229; October, 1931, 17,316,957. October, 1932, snuff, 69,120 pounds; October, 1931, 85,507 pounds. October, 1932, foreign raw leaf tobacco, 938,889 pounds; October, 1931, 1,177,265 pounds.

NEWS AND NOTES OF INCOME TAX DIVISION

Guarding Income Tax Revenue

The theory that taxes may be evaded is regularly upset by the Income Tax Division.

On the decease of a person, the executors of the estate are required under the Income War Tax Act to obtain a Clearance Certificate from the Department before distributing any assets of the estate, otherwise the executors will be personally liable for any unpaid taxes that might have been due by the deceased. Inspectors of Income Tax, therefore, make a practice of obtaining copies of the inventory of the estate as filed for probate purposes. When the inventory is received it is carefully inspected and checked with the Income Tax returns filed by the deceased during his, or her lifetime.

Recently two such cases came before an Inspector for attention and it appeared that the deceased, during his lifetime, had been in receipt of certain income which had not been previously disclosed. In one case, additional revenue was obtained of over $2,000 and in the other case, additional revenue was obtained of over $500.

A tax matter that should have been dealt with by the deceased during his life is an unpleasant duty to have devolve upon executors.

Where the Revenue Comes From

It is a fact that a large portion of the Income Tax revenue is voluntarily paid by corporations and individuals. Nevertheless intensive investigations are made in respect of returns of income voluntarily filed, in order to correct errors of omission or commission.

The Income Tax Division each year increases the revenue by a considerable sum which might not otherwise be received, due to investigations made by assessors in the district offices. Investigations are made from time to time as occasion requires and as the file and facts indicate.

A district Inspector of Income Tax who has much territory under his jurisdiction recently sent a number of investigators to a town in the district for the purpose of investigating taxpayers resident and carrying on business therein. After a week's work it was demonstrated to the taxpayers in that town that there was payable over and above what had been paid new revenue in a sum exceeding $2,000. The assessors in carrying out their full duties received marked cheques for this revenue before leaving the town.

False Pretences

Recently there has been brought to light an organization in Montreal seeking to collect money for objects which would accrue to the benefit of the employees of this Division, known as "The Income Tax Employees' Association." The persons approached by representatives of this Association are those who pay Income Tax, or make returns to the Income Tax Division, and the approach is most frequently made by telephone in this way: "I represent the Income Tax Employees' Association, and I thought you might like to help us in a program we are getting up for an outing for the Customs and Postal employees. We are taking a certain number of advertisements for it, and perhaps you would like to have one—it will cost you about $10 or $15, according to the size."

The person approached may have some twinge of conscience that he may have left off some little item of income, or made a slight miscalculation in what he owes His Majesty's Government in Canada. "Where shall I send it?", he asks. And the caller says he will send a messenger over for it, either cheque or cash. And the telephone is hung up with a sigh of relief.

But some business men, having a clear conscience, or having been duped before, call up the Inspector of Income Tax for the district, and find out from him or his staff that there is no such organization preparing any such program, and no one has been authorized to make any collections, for advertisements or outings or anything else.

The Better Business Bureau is on the trail of the canvasser-collector, and the Inspector issued an official warning that this canvasser has no connection whatever with the Department, and no authority to solicit on its behalf. It would be appreciated if any person in Montreal so solicited would promptly communicate with the office by telephoning Marquette 3271, when action will be taken to apprehend the culprit.

* * NEWS AND COMMENT * *

Amherstburg, Ont.: A dinner was tendered recently to Edward Lyons of the Excise staff of this port on the occasion of his retirement September 22, 1932, after 44 years of public service. About forty officers were present, including members of the Customs and Excise staffs of this port and of Windsor, officers of the Post Office, Immigration, Weights and Measures, and retired members of the Windsor staff.

Mr. Lyons was presented with a travelling bag as a token of the esteem in which he is held by officers of the port of Windsor, and of this port, where he was in charge of the Pioneer Distillery since his transfer from the distillery at Walkerville. The presentation was made by A. F. Brain, recently retired Inspector of Distilleries.

Toronto: Revenue received at the Customs Postal Branch, Toronto, in October, 1932, showed a slight increase over collections for October last year, receipts for the two months being $68,329 and $67,970 respectively. Packages received totalled 26,301, packages delivered 23,171; entries 2,184. Collections received at the Customs Express Branch in October last amounted to $194,109, as against $245,237 for October, 1931. Packages received totalled 13,861, entries 2,784.

A substantial increase in activity at the Customs Leaside Air Harbour is reported for October over the corresponding month of last year. Aeroplanes reported inwards and outwards for the two months numbered 40 and 16 respectively, passengers 50 and 13. Aeroplanes reported inwards included Canadian 12, United States 6; outwards Canadian 13, United States 9; passengers inwards Canadian 3, United States 15, outwards Canadian 15, United States 17.

Niagara Falls: United States automobiles crossing into Canada through the port of Niagara Falls, via the three international bridges, in October, 1932, numbered 50,493, and United States automobiles outwards numbered 51,716; Canadian automobiles inwards 21,593, outwards 21,261. The total number of cars inwards and outwards was 145,063, a decrease of 20,541 compared with October last year. Other vehicles totalled 6,684, inwards 3,342, outwards 3,342; passengers 693,675, inwards 348,408, outwards 345,267. The total number of passengers in October, 1931, was 746,661.

Sixty-day touring permits issued for United States automobiles numbered 7,308; traveller's vehicle permits 149; 24-hour permits 43,395; permits issued for Canadian cars leaving Canada 4,032. Compared with the number of touring permits issued in October last year the foregoing show decreases, with the exception of permits issued for Canadian cars which total shows an increase of 3,515 permits.

St. Catharines, Ont.: After a lapse of nearly half a century, St. Catharines resumes its place of importance as a port on the Great Lakes. The arrival recently of the ss. *City of Kingston,* package freighter, with goods labelled for St. Catharines calls attention anew to the fact that the city, built up by shipping and ship-building activity and on the original Welland canal, was cut off by the construction of the succeeding Welland waterway. Now the city has a port on the new Welland Ship Canal, and the completion of waterfront development has been signalized by the inauguration of regular package freight service. The arrival of the *City of Kingston* marked the official opening of the new port, located at Homer, some two miles from the heart of the city.

The bid of St. Catharines for the activity formerly enjoyed has been brought about by the creation of an artificial harbour, and a turning basin capable of accommodating ships up to 350 feet in length. A new and modern warehouse and a 500-foot concrete dock complete the port development and inauguration of package freight service is expected to benefit industries in the St. Catharines district of the Niagara peninsula.

Saint John, N.B.: A new winter passenger and freight service between Saint John, N.B., and London, via Plymouth, England, and Havre, France, is being inaugurated by the Cunard Steamship Company. The service will commence on January 6, and will consist of fortnightly sailings. The Cunard liners, Ascania and Alaunia will be used on the new route, and both east and west-bound calls will be made at Halifax.

Cornwall, Ont.: A new International highway link between Canada and the United States is to be provided by the proposal to plank the bridge spans of the Ottawa and New York Railway, division of the New York Central Railway, over channels of the St. Lawrence river between Cornwall and Massena, New York. Work on the project is expected to be started about the first of December, and concluded by June 1 next year.

Halifax: Opening of a fast freight steamer service, linking Halifax with the Far East is announced. This establishes a direct service from Japan, China, Philippine Islands, Malay Peninsula, Singapore, Colombo, Port Said, Naples, to Halifax.

Montreal: Aeroplanes reported at the Customs Air Harbour, St. Hubert, Quebec, during October, 1932, numbered 78, inwards 40. outwards 38; passengers 144, inwards 54, outwards 90; baggage 178 pieces, inwards 55, outwards 123; bags of mail 607, inwards 388 (5.253 pounds), outwards 219 (3,271 pounds); express 199 pieces, inwards 195, outwards 4. Value for duty of aeroplane parts imported amounted to $907.

Compared with traffic at St. Hubert in October, 1931. these totals show increases in the number of passengers carried totalling 70, and in baggage totalling 83 pieces, but a decrease of 4 in the number of aeroplanes reported and a decrease of 99 in bags of mail handled.

VANCOUVER EXPORTS ACTIVE

Outward Movements of Shipping Show Increase

THE shipping season at Vancouver is particularly active. During October, 101 deep sea vessels with a total net tonnage of 388,280 tons arrived at the port, compared with 78, with a tonnage of 306,905, in October, 1931. Of the vessels arriving, 53 were from the United Kingdom, as against 27 in October last year. Ships of British registry totalled 42 this year and 22 in October 1931.

Outward movements in October were 103 deep sea vessels, of 399,003 net tons, compared with 83 of 333,744 net tons in the same month a year ago. Of the vessels departing, 52 were for the United Kingdom and continent, as against 31 a year ago.

Grain exports from Vancouver for October set an all time record for the port, and exports from August 1, the beginning of the crop year, to October 31, were more than double those for the same period of last year. Both November and December bookings reached large figures, and the grain movement for the whole of the present crop year may possibly exceed all previous records.

October exports of grain totalled 11,247,570 bushels, according to the monthly report of the Vancouver Merchants' Exchange, of which 8,827,303 bushels were destined for the United Kingdom and the continent, 2,398,922 bushels for the Orient, and the balance for other countries.

From the beginning of the crop year up to October 31, a total of 20,344,223 bushels of grain were shipped, compared with 10,115,069 bushels for the corresponding period of last year. Early November exports quickly brought the season's totals to 20,921,546 bushels, with ships in port on November 2, to load 2,571,334 bushels, and the balance of November bookings standing at 9,085,733 bushels. December bookings at the same date had already reached 4,608,000 bushels.

Elevator stocks of grain as of November 2, aggregated 11,845,130 bushels with the railroads reporting 1,526,600 bushels en route on lines in the province, and 1,724,000 bushels on cars in terminal yards at Vancouver.

DRAWBACK REGULATION

Collectors of National Revenue and others concerned have been notified by official Memorandum dated November 4, 1932, as follows:—

Drawback on Philosophical and Scientific Apparatus, Utensils and Instruments.—The following regulation has been established by Order in Council (P.C. 217/2412) dated 29th October, 1932, under the provisions of paragraph (L), Section 284 of the Customs Act:

Regulation.—When imported materials, including parts, on which Customs duties have been paid are used in the manufacture of philosophical and scientific apparatus, utensils, and instruments, supplied to any society or institution incorporated or established solely for philosophical, educational or scientific purposes, or for the encouragement of the fine arts, or supplied to any public hospital, college, academy, school, or seminary of learning in Canada, as provided for in tariff item 696, and used by such institutions for educational or scientific research purposes, and not for sale, there may be paid a drawback of ninety-nine per centum of the duties paid on the imported materials, including parts, so used, provided they were so used within three years from the date of importation, subject to the following conditions, viz.:—

(*a*) The quantity of materials, including parts, used and amount of duties paid thereon shall be ascertained;

(*b*) Satisfactory evidence shall be furnished in respect to the manufacture in Canada of the philosophical and scientific apparatus, utensils and instruments;

(*c*) Satisfactory evidence shall be furnished establishing that the philosophical and scientific apparatus, utensils and instruments, upon which drawback is claimed, have been supplied to an institution, as heretofore described, entitled to the benefits of the provisions of tariff item 696.

The claim for drawback shall be verified under Oath before a Collector of National Revenue to the satisfaction of the Minister of National Revenue, in such form as he shall prescribe, within one year after the manufacture of the philosophical and scientific apparatus, utensils and instruments covered by the claim. The Minister may also require, in any case, the production of such further evidence, in addition to the usual averments, as he may deem necessary to establish the bona fides of the claim.

Claims for drawback under the above Regulation should be made on Form K. 15½.

* * THE QUESTION BOX * *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) An importer receives a consignment of 300 cases, 30 of which are ordered to the examining warehouse. These goods are marked A, B, C, and D, a portion of each being sent for appraisal. These goods have been sold to various merchants, and the importer, to complete orders, issues delivery orders for 3 cases (one each A, B, and D) 10 cases (four B, six C) and so forth, and requests the warehousekeeper to issue these goods to the different merchants accordingly, accepting signatures for say six or seven different lots on one entry. Is it the duty of the warehousekeeper to comply with the importer's request, Memorandum, File 59199, Ottawa, 29th April, 1919, No. 2309½-B, not specifying such procedure?

(2) Would regulations of Customs and Excise be complied with if a duly authorized Customs attorney for any importer, in her own name transferred an invoice of goods owned by her employer over to a different firm, by placing her signature under the name of the firm owning the invoice?

(3) If a licensed Customs House Broker decides to give up his business at a port, and disposes of same, must the new person or firm taking it over make application for a new licence or will the old licence suffice?

The answers are:—

(1) No.

(2) No.

(3) A new licence must be applied for and the usual fee of $50 paid.

These questions will be dealt with in the next number:—

(1) The owner of a motor boat and scow lives in the United States. The boat and scow are operated as an international ferry by a Canadian. Would the United States owner of the motor boat and scow be entitled to leave them on the Canadian side of the St. Lawrence river without making a deposit at Customs?

(2) An importer enters in one day three parcels, arriving by parcels post from three different exporters in the United States. The total duty paid value of the three parcels does not exceed $25. The question arises if Excise should be collected under Section 88 of the War Revenue Act, there being more than one entry from one country in one day by the importer?

(3) What port collected the greatest amount of Customs duty in the fiscal year 1931-32?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

NOVEMBER-DECEMBER

DEDUCTIONS

Quebec

Montreal: Arthur Beaudry, Senior Customs Excise Clerk (deceased); P. G. Lang, Customs Excise Clerk (superannuated).

Sutton: J. A. E. Chicoine, Customs Excise Examiner (deceased).

Ontario

London: R. N. Errington, Cashier and Computing Clerk (deceased).

Toronto: W. A. Hawkins, Computing Clerk (deceased); Andrew Jones, Special Exciseman, Grade 1 (superannuated).

British Columbia

Vancouver: William McInnes, Customs Truckman (deceased); R. G. Howell, Gauger (superannuated).

Administrative

Preventive Service: R. F. Coffin, Special Customs Excise Officer, Grade 3 (superannuated).

PROMOTIONS

Ontario

Parry Sound: David Hudson, from Customs Excise Examiner to Collector of Customs and Excise, Grade 1.

TRANSFERS

W. A. Abrahart, from Special Exciseman, Grade 3, Sarnia, Ont., to Special Exciseman, Grade 3, Amherstburg, Ont.

L. P. A. Chagnon, from Customs Excise Examiner, St. Hyacinthe, Que., to Customs Excise Examiner, Drummondville, Que.

F. W. Chilver, from Special Exciseman, Grade 3, New Westminster, B.C., to Special Exciseman, Grade 3, Vancouver, B.C.

H. R. M. Hall, from Special Exciseman, Grade 3, Amherstburg, Ont., to Special Exciseman, Grade 3, Walkerville, Ont.

George Simpson, from Special Exciseman, Grade 3, Vancouver, B.C., to Special Exciseman, Grade 3, New Westminster, B.C.

PROMOTION AND TRANSFERS

W. J. Brown, from Special Exciseman, Grade 3, Windsor-Walkerville, Ont., to Inspector of Customs and Excise, Inspection Branch, Walkerville, Ont.

DISMISSALS

Montreal: J. E. Lafrance, Customs Excise Examiner (services dispensed with for conduct unbecoming a Customs Excise employee).

Sutton (Mansonville): Leo Lamothe, Sub-Collector of Customs and Excise, Limited Service (services dispensed with for conduct unbecoming a Customs Excise Officer and dereliction of duty).

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	9,135,071 02	7,081,626 79		
Less Refunds and Drawbacks	689,666 57	1,255,599 31		
Net	8,445,404 45	5,826,027 48	2,619,376 97	....
Excise Taxes	6,130,209 89	8,222,183 00		
Less Refunds and Drawbacks	58,550 40	131,694 83		
Net	6,071,659 49	8,090,488 17	....	2,018,828 68
Excise Duties	4,163,349 06	3,974,792 83		
Less Refunds and Drawbacks	25,018 98	66,805 00		
Net	4,138,330 08	3,907,987 83	230,342 25	....
Sundry Collections	66,412 88	71,966 31		
Less Refunds and Drawbacks	21 00	115 61		
Net	66,391 88	71,850 70	....	5,458 82
Net Totals	18,721,785 90	17,896,354 18	2,849,719 22	2,024,287 50
Net Decrease	....	....	825,431 72	

TOTALS FOR EIGHT MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	80,061,866 98	54,620,757 60		
Less Refunds and Drawbacks	7,044,528 94	5,126,548 35		
Net	73,017,338 04	49,494,209 25	23,523,128 79	....
Excise Taxes	36,479,500 63	56,028,479 66		
Less Refunds and Drawbacks	378,525 89	645,864 47		
Net	36,100,974 74	55,382,615 19	....	19,281,640 45
Excise Duties	34,977,644 83	28,852,549 15		
Less Refunds and Drawbacks	483,538 24	395,138 21		
Net	34,494,106 59	28,457,410 94	6,036,695 65	....
Sundry Collections	641,861 26	618,132 00		
Less Refunds and Drawbacks	705 26	1,037 76		
Net	641,156 00	617,094 24	24,061 76	....
Net Totals	144,253,575 37	133,951,329 62	29,583,886 20	19,281,640 45
Net Decrease	....	....	10,302,245 75	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF NOVEMBER 1931 AND NOVEMBER 1932

—	November, 1931	November, 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,645,708 58	3,397,515 34	....	1,751,806 76

TOTALS FOR EIGHT MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	52,192,220 64	56,270,025 52	....	4,077,804 88

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF NOVEMBER, AND THE EIGHT MONTHS ENDED NOVEMBER, 1931 AND 1932

—	November, 1931		November, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	57,486,950	....	45,944,520
Total Exports (Foreign Produce)	....	942,831	....	676,904
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	27,452,063	17,573,376	27,301,976	13,959,354
Wheat flour . . . Brls.	476,487	1,599,307	576,864	1,798,982
Fish . . . Cwt.	647,324	2,316,306	385,832	1,304,175
Furs . . . $	....	136,870	....	100,838
Meats . . . Cwt.	36,215	525,122	31,704	326,666
Cheese . . . Cwt.	110,219	1,347,892	120,952	1,184,802
Planks and boards . . . M ft.	68,182	1,497,173	46,367	837,611
Wood pulp . . . Cwt.	1,122,338	2,674,253	1,002,605	1,813,885
Newsprint . . . Cwt.	3,423,021	8,801,532	3,071,376	6,613,241
Automobiles and parts . . . $	....	203,595	....	906,448
Copper, partially manufactured . . . Cwt.	168,097	1,291,492	281,147	1,504,250
Nickel, unmanufactured . . . Cwt.	33,825	786,862	31,509	754,387
Imports entered for Consumption—Free goods	....	15,254,407	....	14,680,905
Imports entered for Consumption—Dutiable goods	....	31,656,605	....	23,088,155
Total Imports entered for Consumption	....	46,911,012	....	37,769,060

—	Eight months ended November, 1931		Eight months ended November, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	408,541,765	....	336,753,484
Total Exports (Foreign Produce)	....	7,704,685	....	4,983,697
PRINCIPAL ITEMS OF EXPORTS—				
Wheat . . . Bush.	139,612,615	84,160,912	171,192,413	96,348,153
Wheat flour . . . Brls.	3,878,332	13,471,735	3,555,650	11,822,997
Fish . . . Cwt.	2,370,787	17,136,196	1,719,680	11,700,840
Furs . . . $	....	5,841,568	....	4,137,762
Meats . . . Cwt.	160,519	2,810,371	393,593	4,372,793
Cheese . . . Cwt.	791,810	9,847,489	801,763	8,183,695
Planks and boards . . . M ft.	657,187	14,057,232	444,780	8,361,221
Wood pulp . . . Cwt.	8,151,782	19,465,282	5,781,864	11,739,712
Newsprint . . . Cwt.	26,965,263	71,005,537	23,055,215	53,601,019
Automobiles and parts . . . $	....	3,404,606	....	5,897,187
Copper, partially manufactured . . . Cwt.	1,167,062	8,518,794	1,628,647	8,721,528
Nickel, unmanufactured . . . Cwt.	397,342	8,725,479	187,643	4,322,950
Imports entered for Consumption—Free goods	....	136,161,352	....	112,661,191
Imports entered for Consumption—Dutiable goods	....	274,903,959	....	183,843,069
Total Imports entered for Consumption	....	411,065,311	....	296,504,260

A FACT CONCERNING SNUFF

EXCISE statistics occasionally reveal the trend of personal habits. For instance, the use of snuff seems to be on the wane. Figures show that in October last, the quantity entered for consumption was 69,120 pounds compared with 85,507 pounds in October, 1931. Those who claim to know state that snuff is not snuffed as in the olden days, but is used as a substitute for chewing tobacco by those who have nothing with which to chew.

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Department of National Revenue

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Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
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C. F. ELLIOTT, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

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J. Sydney Roe, Editor

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A Word to the Staff

NOW the New Year is with us, each officer of National Revenue should resolve to continue to bring to the discharge of daily duties constant thought and intelligent application. Courtesy in dealing with the public is an essential part of the equipment of all officers. The point may be stressed once more that courtesy does not mean laxity in the discharge of official duties. Courtesy and efficiency go hand in hand with proper protection of the revenue. The Department recognizes that the great majority of its officers throughout the Dominion perform their duties efficiently and courteously. They need no gentle reminder. But to the few who may feel they have been lacking in some of the essentials of public service, the REVIEW proffers the friendly counsel that the brand new year offers opportunities for fresh resolutions and proper achievements.

Conscience Money

THE Commissioner of Income Tax has received from a firm of notaries in Quebec on behalf of an unnamed client, the sum of one hundred dollars, "conscience money."

Stemming the Tide of Obscene Publications

DURING the past calendar year 1932 constant vigilance at headquarters, and by Customs Collectors and staffs at ports and outports throughout the Dominion, has prevented Canada being flooded by immoral or indecent books, photographs and other like publications.

Quietly but efficiently the work of preventing the importation of such publications has been carried on, and quantities have been intercepted.

In order that the powers of the Department in this regard may be clearly understood, the following quotations are given:—

Item 1201, Schedule C of the Customs Tariff, classifies as prohibited goods: "Books, printed paper, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character."

Section 13 of the Customs Tariff Act reads: "The importation into Canada of any goods enumerated, described or referred to in Schedule C to this Act is prohibited; and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods, or causing or permitting them to be imported, shall for each offence incur a penalty not exceeding two hundred dollars."

A study of the earliest tariffs of Canada shows that similar provisions were contained therein.

Collectors of National Revenue, and the public generally, constantly forward samples of imported books and other publications concerning whose character doubt may exist, to the Examiner of Publications at headquarters, and during the calendar year 1932 that official examined 430 books and other publications and recommended that memoranda prohibiting their importation be issued in the case of 46 such publications.

It may be explained that official memoranda are issued to Collectors only in cases where the importations of such publications are considered to be of a general nature. In many instances importations of indecent books, periodicals and photographs are seized without such memoranda being issued, as their importation is not regarded as likely to be general.

It is hoped that Collectors and the public generally continue to forward for the attention of the Examiner of Publications any sample copies of books concerning which doubt may exist, and prompt decision will be made regarding them.

Collectors in all cases should withhold delivery of books to importers pending such decision.

Some of the publications concerning which official memoranda were issued during 1932 are:—

Periodical Publications: Hooey, Aw Nerts, Jest, Americana, Kookoo, Bushwa, Brevities, Paris Magazine, La Paree, True Confessions.

Books: Week-End Cruise, Gentlemen In Hades, Thirteen Women, The Hindu Art of Love, Three in a Bed, For Women Only, Lady Gone Wild, The Chastity of Gloria Boyd, For Hire, Boy, Blonde Baby, Girl on the Make, Nothing in Common but Sex, Strange Brother, Sanctuary, Bubu of Montparnasse, Strange Women, Early to Bed, What Price Virtue?, The Seventh Commandment, No Bed of Her Own, Six A.M., Husbands and Lovers, Without Sin. Sold, Painted Mischief, Grounds for Indecency, Some Like It Hot, House of Refuge, Let's Go Naked, Woman and Puppet, Collusion, On Going Naked.

In addition to the large quantity of immoral or indecent books dealt with during the calendar year, hundreds of foreign language publications alleged to be of a treasonable or seditious character were received by the Examiner of Publications and the proper action taken thereon.

The records show that during the past year 1,650 letters were received by the Examiner of Publications dealing with books of an alleged immoral or indecent, or treasonable or seditious character.

Appreciated Compliments

COMMENTING editorially on the Christmas number of the NATIONAL REVENUE REVIEW, the *Toronto Globe* said:—

> The Christmas number of the National Revenue Review maintains the high standard established in previous years. This well-printed monthly magazine circulates among the staff of the Department of National Revenue and the public generally, and contains a fund of information of interest to all readers. There also is a French edition, which indicates the wide field covered by this altogether excellent little publication.

The *Ottawa Journal* in a recent editorial said:—

> Not all Government publications are arid wastes of statistics. An exception, and a very happy one, is the NATIONAL REVENUE REVIEW, issued by the Department of National Revenue, and edited by Mr. Sydney Roe, old and competent journalist. The anthithesis of stodginess, it presents the activities of the department in such a way that they can be read, understood, even enjoyed.

Caught

THOSE who attempt to evade the payment of Customs duties by secreting goods on their persons, or in other ways, when returning to Canada from the United States, employ ingenious methods.

A Customs officer on a train bound for Montreal crossing the border into Canada at Lacolle, Quebec, while examining the baggage of a woman passenger who, when questioned, said she had nothing to declare, found three tins, containing 50 cigarettes each, concealed in some clothing. Further examination revealed three candy boxes, each elaborately wrapped in cellophane and tied with red ribbon. To all appearances they had never been opened. The officer noticed, however, that one of the boxes looked soiled beneath the transparent wrapping. Opening it he found that the box contained one layer of candy beneath which were packed nearly two hundred cigarettes. The three " candy " boxes and the two tins contained in all 730 cigarettes.

Following this seizure the officer found 440 more cigarettes in the luggage and on the person of a man occupying an adjacent seat. The cigarettes were contained in two candy boxes, wrapped similarly to the boxes he had just seized, and in two tins of 50 cigarettes each.

Excise Act Amendments

COLLECTORS of National Revenue have been advised by official circular dated December 1, 1932, signed by H. D. Scully, Commissioner of Excise, of the amendments to the Excise Act, as passed by Parliament and assented to on November 25, 1932. The principal changes are as follows:—

(1) The duty on domestic spirits entered for consumption is reduced from $9, $9.02 and $9.03 per proof gallon, to $7 per proof gallon.

(2) The duty on manufactured cigarettes entered for consumption is reduced from $6 per thousand to $4 per thousand.

The Act came into effect as of October 13, 1932. Provision is made for refunds from and including October 13, 1932, on domestic spirits and cigarettes in accordance with the reductions authorized. These refunds are payable only to distillers and licensed bonding warehouses on domestic spirits, and on cigarettes to the manufacturers thereof, on entries passed at the old rates from and including October 13, 1932. Special instructions covering applications for refunds may be obtained by writing to the Department.

Instructions Regarding Sales Tax

AN official circular dated December 14, 1932, has been sent to Collectors of National Revenue as follows:—

Re: Sales Tax on Weiners and Frankfurters, effective 1st January, 1933, the Department will hold weiners and frankfurters to be subject to sales tax on sale by the manufacturer or producer in Canada. Collectors are requested to notify all manufacturers or producers of these goods, by registered mail, accordingly, and retain records of firms notified in this connection.

Cigarettes and Spirits

AN increased quantity of cigarettes, according to Excise statistics, was entered for consumption in November, 1932. Cigarettes numbered 388,773,540, compared with 355,831,968 in November, 1931. Excise duty collected on cigarettes entered in November last was $2,326,485, as against $2,136,520 in the preceding November. Excise duty collections on potable spirits rose from $770,275 in November, 1931, to $770,742 in November, 1932.

Changes in Ports

COLLECTORS are advised of the following changes in the list of ports, outports and Preventive stations, effective on the dates indicated hereunder:—

Ladysmith, B.C., an outport and warehousing port under the survey of the port of Nanaimo, B.C., closed from 1st January, 1933.

Grindstone (Magdalen Island), established as an outport and warehousing port under the survey of the port of Charlottetown, P.E.I., effective from 1st January, 1933.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Collusion, a book by Theodore D. Irwin, published by William Godwin Inc., 100 Fifth avenue, New York, U.S.A.

On Going Naked, a book by Jan Gay, illustrated by photographic studies, published by Garden City Publishing Co. Inc., Garden City, New York, U.S.A.

Millions of Bees for China

A SHIPMENT of approximately 4,680,000 bees from Taber, Alta., left Vancouver recently, destined for Canton, China. Some 800 queen bees were included in the consignment. Should Canadian bees prove successful in the warm climate of South China, it is thought that a good market for Canadian apiarists will be opened up.

The bees were shipped in 117 boxes, containing about 40,000 bees each, and kept at an even temperature during the voyage.

The Movement of Wheat

EXPORT clearances of wheat from Montreal for eighteen weeks to December 2, 1932, reported in the Canadian grain statistics, show a gain of approximately 19 million bushels over the corresponding period of 1931, the total reported being 43,653,482 bushels. Vancouver shows a gain of over 16 million bushels at 33,986,800. The port of Sorel shows a gain at 10.798,593 bushels against 4,572,114 bushels in the 1931 period. Churchill is credited with 2,736,029 bushels compared with 544,769 last year.

British Columbia's Gold Output

BRITISH Columbia's contribution to the gold output of Canada for 1932 is estimated to exceed $4.000,000. In lode gold alone the increase over 1931 is estimated at $800,000 and the output of placer gold is increasing. Last year the total for both lode and placer gold was $3,310,886, of which lode gold accounted for $3,018,894.

In the Days of Long Ago

OLD Customs documents and books occasionally contain human interest stories. Recently E. J. Struthers, Collector at Rock Island, Quebec, on the Vermont border, found an ancient and tattered Customs Seizure Book opened in 1857. Some of the odd items which claimed attention, dealing with fashions long since departed, were:—

1861, 6 Hoop Skirts, $1; 1862, 1 dozen Gents Bosoms, $2.40 (it may be mentioned that the more popular name for the bosom was *dickey,* and it was a white starched front worn over an ordinary flannel shirt); 1864, 35 Ladies and Misses hoop skirts, $14; 1868, 9 shaker hoods, $1.13; 1880, 1 two storey dwelling house, $4,000; 1882, 1 old kicking mare, $15 (probably the Preventive officer who brought her in offered the description); 1883, 6 Ladies gosimers, $2.10 (what were gosimers, and are they worn to-day?); 1904, 1 old brown kicking mare, $15.

That the air of romance hovered over the Canadian side of the International boundary in the Civil War period may be found in the following two items:—

1865, 1 double barrelled rifle gun, $7, from a deserter from the United States army; 1866, 14th March at 10 o'clock p.m., 1 highly finished and valuable sword from a passenger on board the stage from Newport, Vermont, who said he was from Port Hudson, N.Y. Had a woman with him said to be his wife, and professed that he had come to reside in the country. A fine appearing man and evidently a Fenian scout or spy.

It was also noted that the first automobile marked as seized in this book was a Ford, Engine No. 2771 in 1911.

Regarding Tariff Item 540 (b)

COLLECTORS of National Revenue have been officially advised as follows:—

Referring to Memorandum No. 585, providing that articles enumerated in tariff item 540 (b) may be permitted entry thereunder when hemmed, hemstitched or embroidered with cotton thread, you are advised that, when such articles are embroidered and free entry is claimed under tariff item 540 (b), the embroidering must have been done in a country entitled to the benefits of the British Preferential Tariff and not in China, Madeira, or any other country not enjoying the benefits of the British Preferential Tariff.

Collectors, before accepting free entry, must be satisfied in regard to the country in which the embroidery has been done.

The History of Shoes

WHEN Canadian men, women and children put on their shoes in the morning do they realize that they may be exact duplicates of shoes once worn in ancient Egypt, Persia, Rome or Greece? The smart sandals for instance, worn by the well dressed woman of to-day, were designed probably from specimens taken from Egyptian mummies. It is the oldest footwear of which there is any. record.

Sandals, the almost universal shoe of the ancients in warm countries, are still the favourite foot-gear of many races. Although there are 232 varieties in some countries, the simple type of shoe worn long before the Christian era is still used. The ancient Greek exchanged his sandals for shoes only in exceptional circumstances. Long boots lacing up the front were worn by Greek hunters. Besides sandals the Roman patricians wore shoes of black leather; red leather shoes were reserved for senators, and the long boot or *buskin* reaching sometimes to near the knee, and frequently supplied with a thick sole to add to the apparent stature of its wearer, was appropriated to tragedians and hunters.

In mediaeval times shoes with long pointed toes were worn by the high-born; and towards the close of the 14th century these points became ridiculously elongated, so that there appeared to be a long strap projecting from each foot. Half-boots were worn by the Anglo-Saxons and Anglo-Normans; and in the reign of Edward IV, if not earlier, the boot proper, with tops and spurs, was established as an article of knightly dress.

And so down through the years appear in succession the wide-topped boots of the reign of Charles I, the highly decorated French boot of the time of Charles II, the jack-boot worn by horsemen, the famous yellow-topped boots worn in England in the 18th century; the Hessian boot, once indispensable as an article of walking attire; and the Wellington boot which was finally superseded by the Blucher, a short ankle-boot somewhat after the style of the boots worn to-day.

Canada exports large quantities of boots and shoes, mostly of rubber or canvas. During the fiscal year ended March 31, 1932, total exports of boots and shoes amounted to 3,905,506 pairs, valued at $3,663,442. Boots and shoes of rubber constituted the greatest value, namely $2,102,682; number of pairs exported totalled 1,515,324. Canvas shoes exported were valued at $1,508,835, and the number exported totalled 2,372,796. Boots and shoes of leather numbered 17,386 pairs, valued at $51,925.

Canvas shoe exports went to 31 different countries, Argentina being the chief buyer with purchases amounting to 829,060 pairs, valued at $513,446. The United Kingdom, the next largest importer, took 756,828 pairs valued at $486,329, and New Zealand, the third largest importer, took 224,927 pairs valued at $145,947.

Rubber boots and shoes were exported to 11 different countries, the United Kingdom and Denmark being the heaviest buyers.

Heavy Traffic Through Canals

FREIGHT traffic through the Welland Ship Canal is reported to have set a new high record for that waterway in 1932. From the opening of navigation until November 30 a total of 8,388,916 tons of freight is stated to have moved up and down through the canal. This was an increase of 1,218,984 tons over the 1931 traffic and exceeds the record for the full season of 1928 by 949,299 tons. This is the first full season for the new Welland ship canal, which accommodates the largest boats on the Great Lakes, permitting them to sail down to the foot of Lake Ontario or even on down the St. Lawrence to Prescott, Ontario

The St. Lawrence canals also registered a large increase over a year ago. For the period from opening of navigation to November 30, 1932, the total traffic amounted to 6,642,584 tons, as compared with 6,005,224 tons in 1931. Through the Sault Ste. Marie canals, which include both Canadian and United States locks, to November 30, 20,266,213 tons passed as against 44,321,953 tons for the same period in 1931.

Canadian Tobacco for British Isles

EXPORTS of Canadian tobacco from January 1 to October 31, 1932, totalled 9,056,360 pounds to the British Isles, a considerable increase over the total amount shipped to the British market in 1931 and more than three times as much as sold there in 1930. Canadian bright flue-cured tobacco is the principal variety demanded by buyers in the British Isles. This is grown in Southwestern Ontario. Tobacco production has greatly increased in Canada in recent years. In 1931 the total production was 51,300,000 pounds from 55,060 acres In 1921 the total production was only 13,249,000 pounds from 11,809 acres

Much Cheese for Britain

FINAL shipments of Canadian cheese for the export season of 1932, amounting to 10,654 boxes, left the port of Montreal for the United Kingdom on November 29. Total shipments to the United Kingdom through Montreal this past season now stand at 934,501 boxes. Shipments in 1931 totalled 908,925 boxes, in 1930 they amounted to 849,513 boxes, and in 1929, to 940,484 boxes.

Increased Butter Exports

CANADIAN butter exports in the fiscal year ended March 31, 1932, amounted to 109,173 cwt., valued at $2,362,888, as against 11,629 cwt., valued at $389,419 in the previous fiscal year; an increase of 97,544 cwt., and $1,973,469 in value.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts received during the nine months of the fiscal year December, 1931, and December, 1932. Decrease marked*

Districts	1931-32	1932-33	Decrease or Increase
	$ cts.	$ cts.	$ cts.
Charlottetown	32,395 27	79,069 60	46,674 33
Halifax	735,816 56	835,683 88	99,867 32
St. John	487,528 16	555,710 14	68,181 98
Quebec	902,289 12	935,451 24	33,162 12
Montreal	17,404,767 46	18,849,575 73	1,444,808 27
Ottawa	2,599,765 79	4,022,084 01	1,422,318 22
Kingston	133,028 32	125,311 08	* 7,717 24
Belleville	284,140 89	361,162 54	77,021 65
Toronto	15,400,580 01	15,989,118 25	588,538 24
Hamilton	4,587,837 57	3,999,412 65	* 588,424 92
London	4,757,361 44	4,583,696 12	* 173,665 32
Fort William	165,779 70	152,121 30	* 13,658 40
Winnipeg	1,968,915 97	1,968,704 27	* 211 70
Regina	160,851 59	185,087 80	24,236 21
Saskatoon	183,958 23	133,250 86	* 50,707 37
Calgary	1,165,584 73	866,982 81	* 298,601 92
Edmonton	372,567 86	374,244 25	1,676 39
Vancouver	3,655,515 54	3,720,546 52	65,030 98
Yukon	9,119 24	11,240 79	2,121 55
Total	55,007,803 45	57,748,453 84	2,740,650 39

HERE AND THERE

To keep a watchful eye on those New Year resolutions, and to perform the daily task faithfully and well, should be the aim of every National Revenue officer.

When should a year begin? That would seem to be a timely topic of discussion in this the first number of the REVIEW in the new year 1933. That has been a mooted point down through the ages, and even to-day has many different answers. The ancient Egyptians, Phœnicians and Persians began their year at the autumnal equinox, September 21; the Greeks, until the fifth century, B.C., at the winter solstice, December 21. The ancient Romans celebrated the new year on December 21, but Caesar, by the adoption of the Julian calendar, postponed it to the first of January. Most Christian nations in the early mediaeval days agreed on March 25 as the real commencement of the year, while in Anglo-Saxon England December 25 was celebrated as New Year's Day. At the Norman conquest, however, January 1 was proclaimed by William the Conqueror as the beginning of the year. It is believed that this date was set by William because it was the day of his coronation. England, some years later, switched her New Year's Day from January 1 to March 25, in order to be in agreement with the rest of Christendom. But the old order was still changing, and in 1582 the Gregorian calendar was issued proclaiming January 1 as the year's first day. This was accepted by most Christian countries at once. Germany, Denmark and Sweden fixed on the same date about the year 1700, and England finally swung back and into line in 1753.

Many of the slang phrases in common use to-day can be traced to ancient and some even to classical origin. Recently the *Editor* came across an explanation of some of them, which appears to be plausible. The famous phrase *He's a brick* is a good example. It originated with the King of Sparta, who when asked where were the walls of his city, replied that Sparta had fifty thousand soldiers, *and every man is a brick.* It was once the custom in France to serve to a guest who had outstayed his welcome a cold shoulder of mutton instead of a hot roast, as a gentle hint to terminate his visit. Hence the expression, *To give the cold shoulder.* Back in the days of Good Queen Bess a shoemaker named Hawkins committed suicide by standing on a bucket to bring him nearer to the convenient rafter which he had selected for his hanging place. Having made fast the rope he kicked the bucket away and so accomplished his purpose. Hence *to kick the bucket.*

In Puritan times a certain Hezekiah Merton was in the habit of baking two or three dozen apple pies every Saturday, and arranging them in the pantry with labels appropriating one or more pies for certain days. The pantry thus arranged was said to be *in apple-pie order.* It was a custom of the Hungarians in their wars with the Turks to wear a feather in their cap for each Turk they killed. Hence *a feather in his cap. Deadhead* is of extremely ancient origin. In Pompeii people who gained admission to the theatre or the amphitheatre without paying their way were *deadheads,* because a check used for their admission consisted of a small ivory death's head. Perhaps the expression was older than Pompeii, and the ivory checks were the outcome of the word and not the word of the check. But it is certain the word was used then as it is now.

Curious things crop up occasionally in departmental correspondence. H. L. Fewings, Sub-Collector at Kamloops, B.C., informs the *Editor* of strangely addressed envelopes which reached him during the past few months. He has received letters addressed to the Collector of Natural Revenue, the Collector of Customs and Excess, the Costumes Office, and Deputy Collector, Treasury Department, United States Customs, Kamloops. He also received from an East Indian resident of the district an application for permission to brew beer for family use. The applicant wrote in part:—

"I want permint for the home made Bear. I want use hope and malte, yest cack and braun sugor."

NEW MONTREAL COLLECTOR HAS WIDE EXPERIENCE

Arthur Laing Passed Through Many Port Branches

THE important Customs-Excise port of Montreal has a new Collector by the promotion of Arthur Laing, the former Surveyor, vice Arthur Magnan, superannuated. An industrious and capable officer, Mr. Laing has risen from the ranks to his present position through intelligent devotion to the interests of the Department. Mr. Laing entered the Customs service in Montreal in March, 1912, as Acting Preventive Officer, and was appointed to the position of Assistant Appraiser in September the same year. Two years later Mr. Laing was promoted to the position of Appraiser in charge of the outside division at Montreal, and in 1915 was promoted to be Customs Postal Superintendent. In 1923 Mr. Laing was appointed to the position of Assistant Inspector of Customs and Excise at Montreal, and assigned to temporary duty on sales tax work. He was promoted from the position of Assistant Inspector to that of Surveyor in 1927, which position he held at the time of his recent promotion.

The new Collector was born in 1886. He completed his education at the Technical High School, Montreal, specializing in accountancy and commercial law. On graduation Mr. Laing served his apprenticeship as a clerk with a wholesale drygoods firm, where he remained for five years. He then became associated with the dining car accounting department of the Canadian Pacific Railway at the Glen Yards, later becoming chief clerk of that department. He continued in this work until his appointment to the Department of National Revenue.

Mr. Laing brings to his new position a wide experience, having served under five Collectors and Acting Collectors, viz., R. S. White, Collector; J. H. Bertram, Acting Collector; W. S. Weldon, Collector; E. D. Lennie, Acting Collector, and Arthur Magnan, Collector. He has a wide knowledge of port administration, and understands thoroughly the duties performed by all those over whom he now presides.

TRIBUTE TO NEW COLLECTOR

The *Weekly Tariff Intelligence*, Montreal, commenting on Mr. Laing's promotion, said in part:—

> On December first the Civil Service Commission announced the appointment of Mr. Laing to the position of Collector of National Revenue, Customs-Excise Division at the port of Montreal. We hasten to offer our congratulations to Mr. Laing and to the Department on this appointment; the choice is a worthy one and we feel sure that it will meet with the approval of the business community and with the staff at this port. There were a number of applicants for the position, some of them well qualified, and that Mr. Laing was chosen from such worthy confreres is a tribute to his ability and qualifications.
>
> Mr. Laing's Customs-Excise experience has been varied, and he displayed unusual energy and ability, filling various positions to the satisfaction of his superiors and very acceptably to the interested public. We feel sure that in his new and very important position he will maintain this reputation.
>
> Great credit is his due and, in reaching the top he has succeeded in a laudable ambition. We desire to express to him our very best wishes for a long and successful life, satisfied that he will fill the position with dignity, and bring to his aid his untiring energy and undoubted ability, which will surely result in a successful occupation of a post that is difficult but which is so important.

WHERE CANADA STANDS AMONG THE NATIONS

Facts and Figures Regarding Export Trade and Production

AN analysis of a recent report issued by the Dominion Bureau of Statistics covering Canada's production and export trade in the fiscal year ended March 31, 1932, also the calendar year, 1931, in relation to the production and export trade of other countries, shows the Dominion occupies first place in the production and export of printing paper, nickel and asbestos, and in the export alone of wheat, second place in the production of gold, third place in the production of zinc, and fourth place in the production of wheat, automobiles, copper and lead. Canada's wheat crop in 1931 amounted to 304,144,000 bushels, being exceeded by that of Russia, the United States and British India. The Dominion's wheat exports in the calendar year 1931 totalled 194,826,000 bushels, which is sixty-one million bushels more than the wheat exports of Argentina, her next competitor, and one hundred and three million bushels more than the wheat exports of Russia, the fourth largest exporter.

Regarding other staple products Canada occupies third place in exports of wheat flour, fourth place in exports of automobiles and wood pulp, and fifth place in exports of rubber tires. Printing paper exports from the Dominion in the calendar year, 1931, totalled 4,016,482,000 pounds, which is over six times as much as the total exported from Newfoundland, Canada's next competitor, and 1,464,387,000 pounds more than the total newsprint exports of the other twelve leading paper-exporting countries combined.

Automobile Exports

Canada's automobile exports in the fiscal year 1931-32 totalled 8,839 cars valued at $2,617,251. Three years ago this country occupied second place amongst automobile-exporting countries of the world with exports amounting to 103,566 automobiles valued at $43,059,733.

Owing principally to the greater demand for wood pulp by the Canadian paper industry the Dominion's wood pulp exports have decreased since 1920. In that fiscal year exports totalled 1,538,958,000 pounds valued at $41,383,000, while in 1931-32 wood pulp exports amounted to 1,176,256,000 pounds valued at $27,685,000. Canada's wood pulp exports are exceeded by three countries, viz., Sweden, Finland and Norway.

Wheat Flour Exports

The flour-milling industry has developed rapidly in the Dominion since 1900, with a corresponding increase in wheat flour exports, so that to-day Canada stands third amongst wheat flour exporting countries, being exceeded by the United States and Australia. For the four years 1927-30 Canada had second place, exporting in 1928 nearly eleven million barrels of wheat flour. Exports in the past fiscal year totalled 5,414,000 barrels.

The Dominion's rubber tire export trade increased substantially since the world war. In 1917 this country's rubber tire exports were valued at $726,768, while ten years later they had increased to $18,565,909. In the three calendar years 1927-29 Canada held third place amongst rubber tire exporting countries, dropping to fourth place in 1930 and to fifth place in 1931, being exceeded in the latter year by the United States, the United Kingdom, France and Belgium. In the last fiscal year Canada's rubber tire exports amounted to $5,147,205.

GRAIN WASTAGE DECREASED

Due to improved operating efficiency the amount of grain wasted in transit from western Canada to Montreal has decreased from an average of 10 bushels to every 100,000 transported, for the few years preceding 1929, to less than 4 bushels per 100,000 transported in 1932.

WHEAT ACREAGE

The total acreage sown to wheat in Canada in 1932 was 26,114,650, an increase of 537,658 acres over 1931. Of the total acreage the provinces of Manitoba, Saskatchewan and Alberta accounted for 25,352,722.

REVENUE SHOWS INCREASE

Customs-Excise Collections at Walkerville

THE busy outport of Walkerville, Ontario, collected over sixty thousand dollars more in Customs-Excise revenue in the first half of the current fiscal year, than in the corresponding period last year, receipts for the two periods being $2,900,919 and $2,840,548 respectively. The largest increase occurred in the Excise Division, from sales tax receipts, amounting to $338,711. Increases in revenue from the Excise tax on imports totalled $159,545, from sales tax on imports $23,303, and from sundry collections $1,787. Import duty receipts decreased by $198,971, and Excise duty receipts by $264,003. Collections in detail for the six months' period this year were: import duty $1,513,005, sales tax on imports $51,721, Excise tax on imports $212,565, sundry collections on imports $275, Excise duty $327,598, sales tax, domestic, $791,223, sundry collections $4,532.

Further statistics covering the six months' period, April 1 to September 30, 1932, showing totals in brackets for a similar period last year, follow: entries 26,201 (29,781), manifests 3,234 (4,395), boat clearances 1,175 (1,296), automobiles by ferry, inwards 74,310 (106,260), outwards 79,336 (95,570), passengers inwards 143,170 (209,584), outwards 184,749 (230,339), 60-day touring permits issued for United States automobiles 8,757 (12,232), traveller's vehicle permits 205 (277), permits issued for Canadian automobiles outwards 2,338 (3,145).

Collections received at the Customs Express Branch, Walkerville, in the first half of the present fiscal year, amounted to $21,883, an increase of $5,056 over collections in a similar period last year. Parcels received totalled 1,889 and 2,627 in the two periods respectively, and entries 1,013 and 1,538. At the Customs Postal Branch $4,004 was received in the six months' period this year, and $4,191 in the same period last year. Parcels received numbered 1,530 and 2,325 in the two periods respectively, and entries 519 and 768.

At the Walker Airport 48 Canadian aeroplanes reported inwards in the first six months' period, April to September, this year, and 18 reported outwards. United States aeroplanes inwards numbered 46, outwards 47; passengers inwards 93, outwards 83; baggage inwards 97 pieces, outwards 43 pieces. Touring permits issued for United States aeroplanes numbered 15. Five seaplanes were imported through Customs.

REVENUE IN SHERBROOKE

Receipts from Excise tax on imports and Excise taxes increased substantially in the first six months of the current fiscal year, over a similar period last year, at the Customs-Excise port of Sherbrooke, Quebec. Decreases occurred in receipts from import duty, sales tax on imports and Excise duty. Total revenue collected in the first half of the current fiscal year amounted to $360,921, and in the corresponding months of last year to $420,380. In May last receipts totalled $66,646, the highest for the six months period. The lowest mark was reached in August, totalling $53,176. In the remaining months receipts were as follows:—April $62,414, June $53,952, July $64,257, September $60,476.

A detailed summary of Customs and Excise revenue received at this port from April 1 to September 30, 1932, with increases and decreases compared with the same period last year, gives the following:—import duty $143,083, decrease $137,835; sales tax on imports $11,989, decrease $2,107; Excise tax on imports $34,745, increase $22,250; Excise taxes $169,529, increase $59,081; Excise duty $945, decrease $896; sundry collections $630, increase $48.

COLLECTIONS AT HAMILTON

Excise tax receipts at the port of Hamilton, Ontario, increased substantially in the first six months of the present fiscal year compared with the corresponding period of last year. Collections from import and Excise duties, however, decreased. Total receipts from April 1 to September 30, 1932, amounted to $5,688,929 as against 5,796,194 for the same period in 1931, a decrease of $107,265.

In detail receipts for the first half of the current fiscal year, showing increases and decreases compared with a similar period last year, were: import duty $1,541,390, decrease $526,942; Excise taxes $1,834,178, increase $760,771; Excise duty $2,309,758, decrease $342,502; sundry collections $3,604, increase $1,408.

COLLECTIONS AT TORONTO

Following is a statement of business transacted at the Customs Express Branch, Toronto, in November, 1932, with figures for November, 1931, given in brackets:—collections $169,999 ($222,590), packages received 12,911 (17,075), entries 2,539 (3,523). Totals covering business at the Customs Postal Branch were:—collections $74,686 ($76,193), packages received 26,490 (30,720), packages delivered 23,546 (27,779), entries 2,342 (2,560).

Aeroplanes reported at the Leaside Customs Air Harbour in November numbered 21, made up as follows:—Canadian aeroplanes inwards 6, outwards 9; United States aeroplanes inwards 3, outwards 3. Passengers totalled 20, inwards 7, outwards 13. In November, 1931, aeroplanes reported inwards and outwards numbered 9, passengers 10.

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of November, 1931, and November, 1932:—

November, 1932, spirits potable, $770,742; November, 1931, $770,275. November, 1932, spirits, non-potable, $66,717; November, 1931, $87,719. November, 1932, malt, $206,890; November, 1931, $243,750. November, 1932, cigars, $41,756; November, 1931, $47,409. November, 1932, cigarettes, $2,326,485; November, 1931, $2,136,520. November, 1932, manufactured tobacco, $370,098; November, 1931, $386,546. November, 1932, foreign raw leaf tobacco, $418,775; November, 1931, $461,614. November, 1932, beer, $20,264; November, 1931, $25,584. November, 1932, licences, $327; November, 1931, $795. November, 1932, total, $4,222,058; November, 1931, $4,160,216.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of November, 1931, and November, 1932:—

November, 1932, tobacco, cut, 1,427,688 pounds; November, 1931, 1,451,340 pounds. November, 1932, tobacco, plug, 358,572 pounds; November, 1931, 410,253 pounds. November, 1932, cigarettes, number 388,773,540; November, 1931, 355,831,968. November, 1932, cigars, 14,071,178; November, 1931, 15,753,873. November, 1932, snuff, 64,260 pounds; November, 1931, 70,843 pounds. November, 1932, foreign raw leaf tobacco, 1,027,873 pounds; November, 1931, 1,144,401 pounds.

AT NEW WESTMINSTER

New Westminster, B.C., reports increased Customs-Excise revenue for the six months period, April 1 to September 30, 1932, over the corresponding period of last year. Revenue received in the two periods amounted to $269,150 and $251,483 respectively, an increase of $17,667. Substantial increases occurred in receipts from Excise taxes and Excise duty, the former amounting to $178,695, increase $54,368, the latter $45,570, increase $4,286. Import duty collections fell off $39,497, total receipts being $42,117, while other revenue dropped $1,489,, total receipts being $2,770.

According to figures issued by the New Westminster Harbour Board this port handled 450,000 tons of cargo in the past fiscal year, being exceeded by the ports of Montreal and Vancouver only. Freight handled included lumber, 256,000 tons; bar metal, lead and zinc, 144,907 tons; box shooks, 11,015 tons; shingles, 3,209 tons; general cargo—canned salmon, wood pulp, wheat, flour, hides, liquor, eggs, apples, veneer, broom handles, phosphate rock and corn, 35,000 tons. In the six months period ended September 30, 1932, New Westminster handled 209,369 tons of freight. Deep sea vessels cleared numbered 206, carrying 200,844 tons of cargo. Deep sea vessels reported inwards numbered 210, carrying 8,525 tons of cargo.

AT VICTORIA, B.C.

The port of Victoria, B.C., collected $738,346 in Custom and Excise revenue during the first six months of the present fiscal year. In the corresponding months of 1931-32 collections amounted to $1,076,964, a difference of $338,618. Receipts to September 30, 1932, from Excise tax on imports totalled $46,602, increase $27,142; Excise tax, domestic $159,064, increase $22,888; sales tax on imports $68,531, increase $13,596. Decreases occurred in receipts from import duty amounting to $375,501, total receipts $393,216; in Excise duty collections amounting to $26,265, total receipts $67,782, and in sundry collections amounting to $477, total receipts $3,150. A summary of collections by months shows June receipts to have been the heaviest, totalling $139,540, while August collections were the smallest, amounting to $109,451.

QUEBEC SHIPPING SEASON

Eight Months Period was Active One

ONE hundred and eighty-one passenger vessels reported inwards from sea at the port of Quebec in the eight months period, April 1 to November 30, 1932. This number was made up as follows: Empress steamers making their terminus at Quebec 16, other vessels from Great Britain and other European countries 102, vessels on cruises 17, vessels from Newfoundland 33, from British West Indies 13.

Passengers landed at Quebec in the eight months period numbered 41,177, pieces of baggage 36,664. Of this latter number 29,015 pieces were examined by Customs officers while the remaining 7,649 pieces were forwarded in bond. Customs officers who boarded the incoming Empress steamers at Father point examined a total of 9,328 pieces of baggage on 16 trips, collecting in revenue $5,770. Duty and taxes collected on passengers' baggage on the docks amounted to $1,024 and manifests issued numbered 3,687.

Eighteen Customs seizures were made at Quebec during the period under review, covering goods valued at $12,925.

HALIFAX SHIPPING SEASON

Many Ships Call at Port this Winter

OCEAN vessels, exclusive of those engaged only in the coasting trade, scheduled to arrive at the port of Halifax during the present winter season number 350. This total includes the following:—

Furness, Withy & Co. Ltd., and allied lines, 115 sailings between December 1, 1932, and April 15, 1933; Canadian Pacific Railway, 40 sailings, December 6 to April 15; Beaver line, freight steamers only, 20 sailings, December 6 to April 15; Cunard line, 60 sailings, November 25 to April 7: Newfoundland Canada Steamships, 30 sailings to Boston, Newfoundland and St. Pierre; Canadian National Steamships, 70 sailings, December 1 to April 15, including 25 to West India Islands and Demerara, 10 to Australia and New Zealand, 25 to Jamaica, B.W.I., and 10 to Newfoundland.

In addition to the foregoing many tramp steamers will call at Halifax with tea, coal, and other cargoes.

According to a report of the Halifax Harbour Commissioners it is expected that about 162 steamers will arrive between the opening of the winter season and the end of January, 1933. These steamers are carrying on service principally between this port and Newfoundland, the British West Indies, St. Pierre, and New York.

FIELD CROPS

The total value of the field crops of Canada for the year 1932 is estimated at $424,057,900, as compared with $426,656,400 in 1931. Among the principal items from which the 1932 total is made up are wheat, valued at $133,866,000; oats, $74,408,000 and barley, $17,007,000.

APPLE EXPORTS INCREASED

In Great Britain 75,864 barrels of Canadian apples were marketed during the week ending November 25, 1932, an increase of more than 50 per cent over the previous week when 36,924 barrels were marketed.

MONTREAL'S SHIPPING SEASON

Ocean-going Vessels Increased in Number

THE port of Montreal has experienced much activity during the season of navigation. Increased exports of grain and importations of British coal, petroleum, and other commodities find reflection in the port figures on the number of vessels visiting the harbour this season. Grain deliveries at November 7 were about 18,700,000 bushels in excess of the previous season to the same date, while the imports of British anthracite coal have surpassed the previous record for an entire navigation season. Petroleum imports are also likely to set a new record before the close of navigation.

The improvement in general port business is indicated by the number of arrivals of ocean ships in the period of navigation since the middle of April. To the end of October the number of such vessels entering Montreal harbour was 864 as compared with 741 during the same months in 1931, an increase of 123. The arrivals in October totalled 274 as against 211 for the corresponding period in 1931. As against the large increase in the number of ocean vessels, there has been a slight decrease in coasting craft for which the total to the end of October is reported at 267 compared with 299 in the previous season to the same date.

SHIPPING AT SAINT JOHN

Prospects for Present Winter Season Bright

ALTHOUGH foreign sailings from the port of Saint John, N.B., in the seven months from April 1 to October 31, 1932, decreased in number compared with the same period of last year, net registered tonnage increased by 62,419 tons. Inward cargo, also, showed an increase amounting to 11,371 tons. The volume of export cargo, however, as well as coastwise shipping tonnage, showed a marked decrease. The falling off in some instances in shipping and export statistics was due to some extent to the unusually early close of the winter port season in April last as compared with that of former years.

Prospects for the present winter season, the Review is informed, look much brighter. Several of the steamship lines are increasing the number of sailings, while to date no curtailment in the regular sailings of other lines has been announced. The Cunard line and the Cairn line have announced their intention of using the port of Saint John this season.

The Eastern Steamship Corporation, whose steamers ply between Saint John and Boston, are continuing a bi-weekly service during the winter for the first time since about 1919.

It is generally believed at Saint John and other maritime ports that a new era of prosperity is opening up.

TRAFFIC AT ST. HUBERT

Air Harbour Reports Slight November Decrease

INTERNATIONAL aeroplane traffic through the Customs Air Harbour, St. Hubert, Quebec, in November 1932 showed a slight decrease compared with November, 1931, in the number of aeroplanes reported inwards and outwards, pieces of baggage examined and bags of mail handled, while the total number of passengers and express parcels carried increased. Flying conditions in November were poor, and the regular Montreal-Albany-New York service was cancelled on several occasions. Following is a summary covering traffic in November, 1932:—

Aeroplanes inwards 27, outwards 26; passengers inwards 27, outwards 40; baggage examined inwards 44 pieces, outwards 61 pieces; bags of mail inwards 328 (4,592 pounds), outwards 196 (3,266 pounds); express parcels inwards 226, outwards nil. Value for duty of aeroplane parts imported $222.

INCREASED COPPER EXPORTS

Exports of copper in bars, rods, strips, sheets, plates and tubing increased substantially in the fiscal year ended March 31, 1932, amounting to 1,588,793 cwt., valued at $13,057,733, as against 155,645 cwt., valued at $1,703,703 exported in the previous year. Compared with other commodities exported copper bars, rods, etc., took eighth place, advancing from fifty-first place held in the previous fiscal year.

NEWS AND COMMENT

Walkerville, Ont.: The Customs-Excise staff of the outport of Walkerville held a dinner recently. W. B. Ritchie, Sub-Collector, who presided, spoke of the fine spirit of comradeship prevailing at the outport, which gatherings of this kind helped to foster. Several officers of the Customs-Excise staffs of Walkerville and Windsor also spoke in similar vein and a very enjoyable evening was spent.

This dinner has become an annual event, having been made possible through the generosity of Cashier George M. Logan, who, after a successful hunting trip each year, supplies sufficient venison for the 75 or more guests.

Montreal: Apple shipments through the port of Montreal during the past season showed an increase of about 63 per cent over the previous year, with a total of 155,303 barrels and 918,876 boxes. Based on an average of 525 apples to a barrel and 175 to a box, there were approximately 242,500,000 shipped from Montreal during the period of navigation on the St. Lawrence. Little change was noted in the number of barrels loaded aboard ocean liners, the respective figures being 155,303 for the past season and 153,449 for the year before, but twice as many boxes were handled outwards in the seven months, though by far the largest proportion of the traffic took place between the middle of September and the end of October.

The liner *Letitia* left on October 7 with the largest single shipment of the season, according to reports, having loaded 48,260 boxes and 5,068 barrels for Glasgow. The *Vardulia* sailed the previous week with another particularly big cargo of apples for Scotland.

Business transacted at the Customs Express Branch, Montreal, in November, 1932, with figures for the corresponding period of the previous year shown in brackets, was as follows:—collections $108,393, ($142,232), entries received 1,499 (2,030), packages delivered 7,918 (10,099).

At the Customs Postal Branch receipts totalled $66,367 in November, 1932, as against $84,085 collected in November, 1931.

Nearly one hundred and fifty ocean vessels passed through Montreal the past season, en route to the Great Lakes with cargo. Of this number, seventy-five were of foreign registry and brought freight across the Atlantic for discharge at Canadian or United States ports inland. The bulk of these cargoes consisted of wood pulp from Scandinavian countries for consignment to ports in the United States.

The remainder, or nearly seventy-five, were British vessels. Several arrived here with Welsh anthracite coal for discharge at Toronto or other Canadian ports on the Great Lakes. Among these were two oil tankers which have passed frequently through the St. Lawrence Canals with cargoes taken aboard in Montreal and transferred to storage tanks inland. There were many other tankers, including one of German registry, but the large proportion of the traffic was handled by vessels of Canadian registry.

Saint John, N.B.: It is expected that much Scotch anthracite coal will be imported through the port of Saint John this winter. The first of a number of cargoes was unloaded from the ss. *Marie Bakke* on December 12. This ship brought 6,200 tons and will be followed by other vessels. The quantity of Scotch coal already booked is stated to represent more than twice as much as imported through Saint John in any previous season.

Vancouver, B.C.: Improvements to Vancouver's harbour front, which are estimated to cost approximately $700,000 have been authorized, and will be carried out by the Harbour Commissioners of Vancouver. The work involves a 300-foot extension to the superstructure of Lapointe Pier, and the providing of additional storage trackage for some 250 cars west of Ballantyne Pier. The project will require about 9 months to complete.

The present length of Lapointe Pier, which is on Burrard Inlet, is 800 feet, and completion of the extension will bring the length to 1,100 feet. This will enable five of the largest freighters afloat to berth at the pier, two at each side and one at the end. Grain galleries now extend to the full length of the present pier on either side, and permit the speedy loading of grain ships from the Vancouver Terminal elevator and No. 1 Harbour Board elevator at the entrance to the pier.

Halifax, N.S.: A summary of port traffic shows 545 vessels entered and cleared during October, 1932, compared with 601 in the same month a year ago. A feature of the month was the marked increase in the number of vessels arriving and departing in the trans-Atlantic service, the total being 153 compared to 115 for the previous year. From January 1 to October 31, 4,682 vessels entered and cleared Halifax with a gross registered tonnage of 11,948,547, these figures comparing with 4,886 vessels and tonnage of 12,605,264 in the corresponding period of 1931. Although cargo tonnage, imports particularly, was low in the month of October compared with the same month of the previous year, the total for the first ten months compares very favourably with a year ago. Up to the end of October 1,242,288 tons had been handled over Halifax wharves compared with 1,306,636 tons in the corresponding period last year. Inward tonnage totalled 739,345 against 786,819 in the previous year and outward tonnage 502,944 against 519,817 to the same date in 1931.

TRAFFIC AT NIAGARA FALLS

Automobiles crossing via the three international bridges at the port of Niagara Falls in November, 1932, numbered 106,501, as against 136,315 automobiles reported inwards and outwards in November, 1931. The total for last November was made up as follows:—United States automobiles inwards 36,868, outwards 37,253; Canadian automobiles inwards 16,111, outwards 16,269. Other vehicles numbered 6,284, inwards 3,149, outwards 3,135; passengers 471,025, inwards 237,198, outwards 233,827

Sixty-day touring permits issued for United States automobiles in November last numbered 3,736, as against 6,081 issued in November, 1931. Permits for 24 hours or less totalled 33,412, traveller's vehicle permits 110. Touring permits issued for Canadian cars leaving Canada numbered 2,135.

DECREASE IN NEW BRUNSWICK

Tourist Travel from United States Declined in Past Season

There was a decrease of ten per cent in the tourist trade of New Brunswick up to October 31, 1932, compared with the corresponding period in 1931. The trade this past year, however, was practically equal to the tourist traffic in 1930. These figures deal only with the tourists entering New Brunswick from the United States. They show the automobile tourist parties entering New Brunswick for stays of more than 24 hours and not more than 60 days up to October 31, 1932, as follows:—

Andover, 1932, 3,967, 1931, 5,317; Aroostook Junction, 1932, 31, 1931, 3; Bloomfield, 1932, 250, 1931, 269; Centreville, 1932, 1,463, 1931, 1,508; Clair, 1932, 3,564, 1931, 2,933; Connors, 1932, 62, 1931, 63; Debec, 1932, 2, 1931, 7; Edmundston, 1932, 6,707, 1931, 5,466; Forest City, 1932, 92, 1931, nil; Fosterville, 1932, 289, 1931, 282; Four Falls, 1932, 680; 1931, 970; Grand Falls, 1932, 2,669; 1931, 4,600; Green River, 1932, 75, 1931, 98; Milltown, 1932, 242, 1931, 644; McAdam, 1932, nil, 1931, 5; North Head, 1932, 49, 1931, 58; Richmond Road, 1932, 7,837, 1931, 10,450; River de Chute, 1932, 931, 1931, 835; St. Croix, 1932, 1,582, 1931, 1,364; St. Hilaire, 1932, 37, 1931, 31; St. Stephen, 1932, 12,504, 1931, 14,997; St. Leonard, 1932, 5,138, 1931, 4,443; Saint John, 1932, 456, 1931, 118; Union Corner, 1932, 216, 1931, 167; Woodstock, 1932, 1, 1931, 5; total, 1932, 48,844, 1931, 54,633.

IMPORT LICENCE REQUIRED

Opium and Narcotic Drug Act; Poppy Heads;—Referring to the Opium and Narcotic Drug Act, Collectors of National Revenue are advised that Poppy Heads have now been brought within the administration of that Act, and may only be imported into Canada under an Import Narcotic Licence issued by the Department of Pensions and National Health.

Collectors of National Revenue will, therefore, require the production of an Import Narcotic Licence before any shipment of imported Poppy Heads is released.

THE QUESTION BOX

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) The owner of a motor boat and scow lives in the United States. The boat and scow are operated as an international ferry by a Canadian. Would the United States owner of the motor boat and scow be entitled to leave them on the Canadian side of the St. Lawrence river without making a deposit at Customs?

(2) An importer enters in one day three parcels, arriving by parcels post from three different exporters in the United States. The total duty paid value of the three parcels does not exceed $25. The question arises if Excise should be collected under Section 88 of the War Revenue Act, there being more than one entry from one country in one day by the importer?

(3) What port collected the greatest amount of Customs duty in the fiscal year 1931-32?

The answers are:—

(1) This question was printed in order to point out to officers generally that this type of query is not suitable for the *Question Box* department of the REVIEW. If the Collector is unable to deal with a situation under the terms of the Customs Act and regulations, he should write the Department setting forth the full facts. He will then be properly instructed. Questions of a helpful nature to officers as a whole are welcomed by the *Editor*, but it is obviously outside the jurisdiction of the REVIEW to deal with individual matters which do not interest the service generally.

(2) The Department has held that where the combined duty paid value of parcels arriving by parcel post or express from one country in one day and cleared by one importer does not exceed $25, the Special Excise Tax of 3 per cent is not collectible on them.

This exemption does not apply, however, to any parcels arriving by freight.

(3) The port of Montreal, including outports, which collected $29,184,538 in import duty, exceeding import duty collections in the next largest port by $27,018.

These questions will be dealt with in the next issue:—

(1) In preparing for Special Exciseman examination, what text books are necessary? Is there any particular book on mensuration which would be helpful?

(2) Is there available a list of Customs Air harbours in Canada? Can you give an outline of the requirements as to reporting inwards and outwards by pilots of aeroplanes arriving from a foreign country?

(3) Who had the longest term of office as Minister of Customs in Canada? Who had the longest period as Commissioner? How many Commissioners of Customs have there been since 1896 and who are they?

CLEANSING OF STOCK CARS

Referring to Circular No. 193-C, Collectors are advised that the port of Niagara Falls, Ontario, has been added, and the ports of Chatham, Ontario, Medicine Hat, Alberta, and Cranbrook, British Columbia, have been removed from the list contained in Ministerial Order No. 37, issued under the Animal Contagious Diseases Act, at which ports empty stock cars arriving at or passing through, must be cleansed and disinfected under the supervision of an inspector before being allowed to proceed, unless bearing evidence of having previously been so treated.

* * THE LETTER BAG * *

Regarding Tourists' Deposits

H. R. Beer, Sub-Collector at Lena, Manitoba, writes:—

Referring to the correspondence in the *Letter Bag* regarding tourists' deposits, it has been found on several occasions that the taking of a deposit has inconvenienced tourists financially, they not coming to Canada prepared to make any deposits, and only bringing enough money to carry them over their holiday.

Your correspondent from Sarnia seems to give a more satisfactory suggestion of doing away with tourist deposits, and I would suggest that E.50 be amended as follows: that Body No. be altered to read No. of Passengers, and the word " Remarks " be altered to read " Extra Equipment."

After the subject is named in the space allotted for extra equipment the value would follow, so that if the outfit was exported via another port the officer would have a list of such articles, and also the value of same when imported, and if any of such articles could not be produced at time of exportation, duty would be levied on the value shown against such article.

Regarding Superannuation

The *Editor* has received the following:—

Will you kindly have this question answered as no two officers appear to have the same opinion in the matter:—

On attaining superannuation age, any officer under the Superannuation Act, 1924, may receive an allowance of one-fiftieth of his average salary for the last five years for each year of service not exceeding thirty-five years.

On the first of April last, a deduction of ten per cent was made from salaries.

Supposing an officer has been receiving his maximum salary for the last eight years and wishes to retire on the 1st of April next, being over 65 years of age, how does the 10 per cent cut affect his superannuation?

Editor's Note: As the *Editor* understands the matter the ten per cent is a deduction from the salary, not a reduction of salary, and an officer's superannuation is based on the salary which is attached to the position he fills.

Appreciated

The *Editor* frequently receives letters from National Revenue officers, expressing appreciation of the friendly assistance and instruction rendered by the Review. Two examples of such communications are typical of many others:—

From G. G. Miller, Yarmouth, N.S.:—

Each number of the National Revenue Review is looked forward to by the officers of this port with the greatest interest. We like particularly the *Letter Bag* and *Question Box* departments, and various problems which arise are often answered clearly and satisfactorily, thus assisting officers in the discharge of their duties.

Andrew Hamilton of the Windsor, Ont., staff, writes in part:—

May I extend to you my appreciation of the services rendered the officers of the National Revenue through the columns of the Review.

SOREL'S MODERN ELEVATOR

The port of Sorel, P.Q., entered the grain handling trade of the St. Lawrence with the construction in 1929 of a reinforced concrete elevator. Built with an initial storage capacity of 2,000,000 bushels, the plans provided for extension to an ultimate capacity of 6,000,000 bushels. It is a thoroughly modern unit with two marine towers capable of unloading water-borne grain at the rate of 40,000 bushels per hour and rail-transported grain can be received through a car unloader at the rate of seven cars per hour. Four conveyor galleries and spouts provide for loading ocean-going vessels at a rate of 140,000 bushels an hour.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

DECEMBER-JANUARY

DEDUCTIONS

NOVA SCOTIA

SYDNEY (Louisburg): A. L. Bates, Customs Excise Examiner, Grade 1 Outport (deceased).

NEW BRUNSWICK

CHATHAM (Richibucto): R. H. H. Stewart, Sub-Collector of Customs and Excise, Limited Service (deceased).

QUEBEC

MONTREAL: John Coyle. Principal Warehouse Record Clerk (superannuated); J. D. Fox, Chief Customs Excise Clerk. Grade 8 (superannuated); J. F. A. Lambert, Customs Excise Account Clerk, Grade 8 (superannuated); J. W. Snowdon, Special Exciseman, Grade 3 (superannuated); Ulric Viau, Customs Excise Clerk (superannuated).

SHAWINIGAN FALLS: (Grand'Mere): F. X. Faucher, Sub-Collector of Customs and Excise, Grade 2 (superannuated).

BRITISH COLUMBIA

NELSON: T. J. Scanlon, Customs Excise Examiner (superannuated).

NEW WESTMINSTER (Huntingdon): John Golden, Customs Excise Examiner (deceased).

REVELSTOKE (Vernon): J. J. Langstaff, Customs Excise Examiner, Grade 1 Outport (superannuated).

VICTORIA: Robert Mee, Customs Excise Examiner (deceased).

PROMOTIONS

QUEBEC

MONTREAL: Arthur Laing, from Surveyor of Customs and Excise, Grade 8, to Collector of Customs and Excise, Grade 8.

BRITISH COLUMBIA

NEW WESTMINSTER (Huntingdon): H. E. Beetlestone, from Senior Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2 Outport.

DISMISSALS

ONTARIO

TORONTO: M. V. Moses, Customs Excise Cashier, Grade 8 (services dispensed with for misappropriation of Crown funds).

CRUDE PETROLEUM IMPORTS

The Dominion's imports of crude petroleum in its natural state in the past fiscal year amounted to 1,014,366,757 gallons valued at $22,036,451. Compared with the previous year these figures show an increase in quantity of 27,762,497 gallons, but a decrease in total value amounting to $13,716,171.

POULTRY EXPORTS

Exports of Canadian poultry to the British Isles from April 1 to September 30, 1932, totalled 224,822 pounds or more than four times the export of 48,322 pounds in the corresponding period of 1931.

PERMITTED IMPORTATION

The attention of Collectors is directed to the Ministerial Order of the Department of Agriculture cancelling as from 24th October, 1932, the Ministerial Order of 6th June, 1932, prohibiting the importation of live stock, live stock products and feed, garden produce, including vegetables for human consumption, from certain states of the United States.

Importations of these commodities on and after 24th October, 1932, from the states of California, Oregon, Nevada and Arizona will be permitted subject to the usual regulations which apply to the other states of the United States of America.

Departmental Memorandum No. 540 is cancelled.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1931 AND 1932

—	1931	1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	8,084,629 35	5,788,415 71		
Less Refunds and Drawbacks	833,754 31	640,172 88	....	....
Net	7,250,875 04	5,148,242 83	2,102,632 21	....
Excise Taxes	6,004,164 40	7,042,804 82		
Less Refunds and Drawbacks	56,852 05	122,955 34		
Net	5,947,312 35	6,919,849 48	....	972,537 13
Excise Duties	4,326,326 34	3,475,114 48		
Less Refunds and Drawbacks	64,153 70	1,061,172 82		
Net	4,262,172 64	2,413,941 66	1,848,230 98	....
Sundry Collections	69,589 79	90,337 26		
Less Refunds and Drawbacks	21 50	165 18		
Net	69,568 29	90,172 08	....	20,603 79
Net Totals	17,529,928 32	14,572,206 05	3,950,863 19	993,140 92
Net Decrease	....	....	2,957,722 27	

TOTALS FOR NINE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	88,146,496 33	60,409,173 31		
Less Refunds and Drawbacks	7,878.283 25	5,761,615 47		
Net	80,268,213 08	54,647,557 84	25,620,655 24	....
Excise Taxes	42,483,665 03	63,071,284 48		
Less Refunds and Drawbacks	435,377 94	767,007 45		
Net	42,048,287 09	62,304,277 03	....	20,255,989 94
Excise Duties	39.303,971 17	32,327,663 63		
Less Refunds and Drawbacks	547,691 94	1,456,107 19		
Net	38,756,279 23	30,871,556 44	7,884,722 79	....
Sundry Collections	711,451 05	708,469 26		
Less Refunds and Drawbacks	726 76	1,202, 94		
Net	710,724 29	707,266 32	3,457 97	....
Net Totals	161.783,503 69	148,530,657 63	33,508,836 00	20,255,989 94
Net Decrease	....	....	13,252,846 06	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF DECEMBER 1931 AND DECEMBER 1932

—	December, 1931	December, 1932	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	2,815,582 81	1,478,428 32	1,337,154 49	....

TOTALS FOR NINE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	55,007,803 45	57,748,453 84	....	2,740,650 39

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF DECEMBER, AND THE NINE MONTHS ENDED DECEMBER, 1931 AND 1932

—	December, 1931		December, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)...	...	53,255,476	...	42,615,796
Total Exports (Foreign Produce)...	...	962,573	...	492,831
Principal items of Exports—				
Wheat... Bush.	22,355,975	14,009,343	27,735,999	14,504,852
Wheat flour... Brls.	451,310	1,601,083	492,033	1,535,053
Fish... Cwt.	647,132	2,086,078	271,887	1,580,822
Furs... $	...	1,151,200	...	1,592,354
Meats... Cwt.	45,025	589,926	46,093	604,933
Cheese... Cwt.	38,931	447,200	44,130	431,732
Planks and boards... M ft.	56,648	1,153,396	38,543	684,621
Wood pulp... Cwt.	1,080,796	2,394,402	834,048	1,365,254
Newsprint... Cwt.	3,236,701	8,299,049	2,739,866	5,666,412
Automobiles and parts... $	...	145,616	...	475,852
Copper, partially manufactured... Cwt.	440,639	3,774,374	192,307	955,200
Nickel, unmanufactured... Cwt.	35,123	896,405	21,750	473,498
Imports entered for Consumption—Free goods...	...	12,911,804	...	10,679,447
Imports entered for Consumption—Dutiable goods...	...	27,377,991	...	18,345,987
Total Imports entered for Consumption...	...	40,289,795	...	29,025,434

—	Nine months ended December, 1931		Nine months ended December, 1932	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)...	...	461,797,241	...	379,369,280
Total Exports (Foreign Produce)...	...	8,667,258	...	5,476,528
Principal items of Exports—				
Wheat... Bush.	162,024,590	98,206,655	198,928,412	110,853,005
Wheat flour... Brls.	4,329,642	15,072,818	4,047,683	13,358,050
Fish... Cwt.	3,017,919	19,222,274	1,991,567	13,281,662
Furs... $	...	6,992,768	...	5,730,116
Meats... Cwt.	205,544	3,400,297	439,686	4,977,726
Cheese... Cwt.	830,741	10,294,689	845,893	8,615,427
Planks and boards... M ft.	713,835	15,210,628	483,323	9,045,842
Wood pulp... Cwt.	9,232,578	21,859,684	6,615,912	13,104,966
Newsprint... Cwt.	30,201,964	79,304,586	25,795,081	59,267,431
Automobiles and parts... $	...	3,550,222	...	6,373,039
Copper, partially manufactured... Cwt.	1,607,701	13,293,168	1,820,954	9,676,728
Nickel, unmanufactured... Cwt.	432,465	9,621,884	209,393	4,796,448
Imports entered for Consumption—Free goods...	...	149,073,156	...	123,335,891
Imports entered for Consumption—Dutiable goods...	...	302,281,950	...	202,193,790
Total Imports entered for Consumption...	...	451,355,106	...	325,529,681

A SIGN OF BETTER TIMES

HERE is a sign of better times. In the month of November, 1932, Customs-Excise collections at Walkerville, Ontario, amounted to $352,915, an increase of $105,030 over the previous month, and of $60,975 over November, 1931. It is a small but comforting indication of improving conditions.

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

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R. W. BREADNER *(Chairman),* Commissioner of Customs.
H. D. SCULLY, Commissioner of Excise.
C. F. ELLIOTT, Commissioner of Income Tax.
C. P. BLAIR, Assistant Commissioner of Customs.

The National Revenue Review

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J. Sydney Roe, Editor

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The Late Senator Bureau

NEWS of the death of Honourable Jacques Bureau was received with sincere regret by the headquarters staff of the Department, and particularly by the senior officials associated with him during his term of office as Minister of Customs and Excise. He will be remembered for his kindness of heart and the courteous consideration he extended to the staff at all times. After entering the Upper House the late Senator Bureau called at the Department to greet old friends from time to time, and the memory of his merry laughter and keen wit will linger long.

Tourist Travel Declined

AN indication of a general decline in tourist travel from the United States into Canada during the past year is seen in the figures supplied to the REVIEW by F. T. Pattison, Collector at Fort Erie, Ontario. At this point is the Peace Bridge, one of the main and popular international arteries. Over the Peace Bridge in 1932 there passed 1,633,195 automobiles and other motor vehicles. In 1931, the volume of traffic comprised 2,269,648 automobiles, a decrease for 1932 of 636,453. The ferry which plies between Fort Erie and Buffalo made a better showing, there being 452,636 motor vehicles carried in 1932, as against 310,469 in 1931, an increase of 142,167. The total decrease in travel at Fort Erie was 494,286 automobiles.

Tourist Travel in Quebec

FROM January 1 to October 31, 1932, the total number of automobiles entering the Province of Quebec from the United States was estimated at 637,326. Of this number 216,909 entered for a stay of 24 hours or less. Those that entered for a period of from two days to six months numbered 420,417.

Tourists Who Remain Permanently

THE Department has been advised by the Department of Immigration and Colonization that many persons who have been admitted to Canada as tourists later decide to remain permanently in this country, and the necessity of such persons entering their motor cars and effects at Customs was brought to the attention of Collectors in Supplement No. 2 to Memorandum No. 2, Second Revision.

Customs officers at inland ports and outports *where no Immigration Officers are stationed* should instruct such persons that they and any passengers who may have accompanied them to Canada when admitted as tourists should communicate direct with the Division Commissioner of the Pacific, Western or Eastern District at Vancouver, Winnipeg or Ottawa, respectively, as the case may be, this depending upon the district in which those concerned wish to take up permanent residence. The Division Commissioner will then be in a position to make whatever arrangements are necessary for their examination in accordance with the requirements of the Immigration Act.

How the Department Assists the Tourist

THE tourist trade of Canada is referred to frequently as "big business." In view of its importance to the Dominion it may be of interest to outline briefly the procedure covering touring permits from 24 hour to 60 day periods issued for foreign automobiles.

Generous privileges have been accorded by the Department of National Revenue in respect of tourists' automobiles, travellers' baggage, camping outfits, etc. A non-resident visiting Canada for purposes of health or pleasure may obtain a touring permit for his automobile for a period not exceeding sixty days without bond, which may be extended for another thirty days on making application to any Collector or Sub-Collector of National Revenue, and satisfying him as to the bona fides of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond.

The regulations with respect to tourists' outfits and travellers' baggage have been extended in the last few years. The deposit, equivalent to the duty and taxes ordinarily payable on guns, rifles, fishing tackle, golf clubs, cameras, etc., which it was necessary formerly to leave with the Collector at the port of entry, is no longer required. But under the revised regulations such articles, if previously used by a tourist and brought in for his personal use and actually in his possession at the time of his arrival in Canada, together with dogs and other animals imported for hunting purposes or as pets, are required only to be reported in accordance with the regulations.

Canoes, outboard motors, tents, camp equipment, phonographs, radios, musical instruments, etc., brought in for a tourist's personal use and not for gain or hire, are admissible upon a sum being deposited equivalent to the duty and taxes payable on the goods, such deposit being subject to refund upon the identification and exportation of the articles within six months from time of entry.

Another important step taken by the Department was to authorize officers of the Department to assist tourists in preparing their combined application form and permit. It had been the practice on the part of many visitors to employ outside assistance for which a fee was paid, the result being that this developed into a regular business at some of the more important ports of entry, and the tourist traffic was being exploited at the very doors of Canada. This change in practice has been very helpful to visitors and has undoubtedly been a factor in encouraging tourists to spend their vacations in Canada. The object of the Department is to make the path of the bona fide tourist as easy as possible, and to eliminate the payment by him of unnecessary expenses in complying with Customs regulations in visiting Canada on a sixty-day touring permit.

It will thus be seen that the Customs regulations respecting tourists, their automobiles, baggage, etc., are of a generous kind, and speed the visiting tourist on his holiday way.

Checking a Putrid Flood

A RECENT editorial in the *Toronto Globe* under the above heading reads in part:—

The public may not be aware of all that is being done to check the flooding of this country with immoral literature and pictures. Therefore there will be general interest in a statement published by the *National Revenue Review* giving details as to preventive measures being taken toward this end. The *Review* says: "Collectors of national revenue, and the public generally, constantly forward samples of imported books and other publications concerning whose character doubt may exist, to the Examiner of Publications, at headquarters, and during the calendar year 1932 that official examined 430 books and other publications, and recommended that memoranda prohibiting their importation be issued in the case of forty-six such publications."

The published list includes ten periodicals depending for their circulation on the coarsest kind of stories and illustrations, while the titles of books banned appeal directly and openly to those who revel in filthy literature.

This is reassuring. The public is informed of what is being done, and should realize that it also can do a great deal in facilitating the work by sending to the Examiner of Publications any offending literature or pictures offered for sale. This is a duty devolving upon all good citizens who resent attempts to make Canada a dumping ground for the filthy outpourings of foreign presses.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz:—

Nus Fantastiques, a magazine of photographic reproductions, published by Paris Art Editions, 4 Rue des Poitevins, Paris, France.

Bedtime Stories (For Grown-ups Only), an illustrated magazine published monthly by Regal Corporation, Dover Green, Delaware, U.S.A.

Gin Wife, a book by Ann Lawrence, published by William Godwin Inc., 100 Fifth Ave., New York, U.S.A.

The Damned Lover, a book by Roswell Williams, published by The Macaulay Company, New York, U.S.A.

Value of Canada's Exports

THE value of the Dominion's exports to-day amounts to slightly over $60 per person, while one century ago, when Canada consisted of a number of separate colonies, the export value per person was only $3.50. At Confederation, in 1867, it amounted to over $13 per person, and at the opening of the present century to slightly over $31.

Passing of an Historic Outport

THE days of York Factory as a Customs outport are numbered. Official notice has been issued by the Department that this historic outport of Winnipeg, Manitoba, will be closed April 1, 1933. Its passing recalls the colourful career of this trading post which had an eventful history long before it was made a Customs outport in 1872. It was established by the Hudson's Bay Company in the seventeenth century, and for nearly two hundred years maintained its position as one of the company's three chief depots through which passed the large export of furs collected by the company from the many interior posts. The other two depots were Moose Factory on James Bay and Fort Vancouver on the Pacific coast. Indians who wished to trade their furs at York Factory in the old days would assemble early in May at Lake Winnipeg preparatory to their descent upon the trading post. These gatherings would consist often of 1,000 Indian braves, besides women, and about 500 canoes. The canoes were small and designed to hold two paddlers and 100 beaver skins each. The actual trading at the post was a prolonged affair, and was begun only after elaborate formalities.

This rich trading post was the scene of many hard-fought battles, and was captured and recaptured many times in its earlier history. Taken by the French in the latter part of the seventeenth century it was retaken by the English in 1696 with the aid of four ships of war sent out for this purpose from England. In 1773 a small body of French appeared suddenly before the fort and prepared to attack. The post was strongly garrisoned and in good condition for defense. It was manned by sixty soldiers and twelve Indians. Its defense consisted of thirteen cannon, twelve and nine pounders, and 12 swivel guns, besides an abundance of small arms and ammunition. Within the confines of the stockade were abundant provisions including thirty head of cattle and as many hogs. All the people were taken prisoners and the buildings, together with furs, stores and implements, were burned. The Hudson's Bay Company sent a bill for thousands of pounds to the British Government for failing to protect their fort. However, the French Government finally agreed to make redress.

York Factory was described in those days as a large square of some six acres lying along the Hayes River, and shut in by high stockades. The houses are all wooden, and on account of the swampy soil, are raised up to escape the water of the springtime floods. At a point of advantage a lofty platform was erected to serve as a look-out to watch for the coming ship, the great annual event in the old days of the slow-passing lives of the occupants of the post.

The following interesting description of York Factory, as it was a hundred years ago, is given by Robert Michael Ballantyne, who visited it in 1843:—

> The principal edifice is the general store where the goods, to the amount of two years' outfit for the whole northern department, are stored. On each side of this is a long, low, whitewashed house, with green edgings, in one of which visitors and temporary residents during the summer are quartered. The other is the summer mess-room. Four roomy fur-stores stand at right angles to these houses, thus forming three sides of the front square. Behind these stands a row of smaller buildings for the labourers and tradesmen; and on the right hand is the dwelling-house of the gentleman in charge, and adjoining it the clerk's house; while on the left are the provision-store and Indian trading-shop. A few insignificant buildings, such as the oil-store and lumber-house, intrude themselves here and there; and on the right hand a tall ungainly outlook rises in the air, and just beside it stands the ice-house.

York Factory being a principal depot had a considerable staff, consisting chiefly of young men who lived in a separate building called *Bachelors' Hall.* Here dwelt the surgeon, accountant, postmaster, half a dozen clerks and others. The chief factor was in charge at the post and his authority was absolute and unquestioned.

York Factory is to-day a thriving trading post. Many of the old landmarks such as the palisades and high lookout, being no longer required. have disappeared, but much remains at this old northern outpost to remind one of fine traditions and of great achievements.

And now York Factory is to be added to the list of closed Customs outports.

No Bed of Roses

ACCORDING to a number of old letters in the *Editor's* possession written in 1840 by the Hon. James Kerby, then Collector of Customs at the port of Fort Erie, Ontario, the work of the Collector was made very difficult, not only by the activity of smugglers but, also, by the schemes of personal enemies bent on his removal from office. The scheme most often adopted for annoying Mr. Kerby was to dock the two ferry boats, *Water Witch* and *Waterloo,* of Black Rock, which plied between Fort Erie and Buffalo, New York, at an old pier a quarter of a mile below the Customs House wharf, thus compelling the Collector to travel back and forth between the two point severy time a boat landed. After having warned repeatedly the masters of the boats, but to no effect, Mr. Kerby seized both vessels.

Reporting to the Hon. John Macaulay, Inspector General, November 18, 1840, Mr. Kerby wrote as follows:—

> Yesterday I seized the horse ferry boat *Water Witch* for refusing to come and deliver cargo, consisting of goods, waggon and horses, at the place appointed for the examination of such goods by the officer of Customs, and suffering said cargo to be landed below the place appointed (¼ mile) without regard to the duties having been first secured and paid, and a warrant obtained for their permission to land—all of which was violated—penalty one hundred pounds, and appraisement of her value, without the horses, £75.
>
> I have further to report that this day I seized a green painted ferry boat and goods, amount per appraisement £23.2.5 currency; the owner having positively refused to bring said boat and goods to the place appointed—he at the same time telling me in the presence of twenty of his friends that I dare not refuse receiving the entry at that place.

A petition asking permission to land passengers and cargo at the lower wharf was signed by a number of Fort Erie citizens, and sent to the Customs Commissioners and the Lieutenant-Governor at Toronto. The Commissioner granted the petition, and on November 30, Mr. Kerby wrote Daniel Macdougal, one of the Commissioners, in part, as follows:—

> The enclosed is for the information of the Commissioners of Customs, of which you are one, and expressing my great disappointment at the decision of the two Commissioners last Saturday, which sacrifices me to the gratification of those who have no interest whatever in the matter, excepting their own aggrandizement and selfish views, to my prejudice and injury. I feel that their decision has subjected me to extreme hardship in compelling me to receive and enter goods at the lower ferry wharf, contrary, in my opinion, to the construction of the law upon that point, and the opinion of my counsel.

The petitioners, in addition to a request to be allowed to use the lower wharf, evidently made various accusations against Mr. Kerby, for another letter addressed to the Hon. John Macaulay by the Collector, about this time, appeals for an opportunity to answer his accusers. The letter reads in part:—

> I pray His Excellency will see fit to cause an enquiry into my proceedings as Customs House officer, by persons he may think proper to appoint, before he arrives at any conclusion or decision of my conduct. And as I am informed His Excellency has received a petition from the inhabitants of this vicinity complaining of my conduct as Collector, I pray that a copy of it may be furnished me at your earliest convenience, with a view that I may have an opportunity of rebutting the allegations if I can, and not suffer me to be condemned before I am tried. I am now nearly broken down by the treatment of these people, who study every way and means in their power to provoke and aggravate me in the execution of my duty, and I beg leave most humbly to appeal to His Excellency for immediate redress—and not allow a faithful subject of the Crown to be thus treated with impunity by a party headed by persons who are determined to deprive me of my office if they can.

The difficulties were adjusted, evidently, as four years later when the last letter in the group was written, Mr. Kerby was still in office.

Gold in Quebec

SINCE 1925, when Quebec first produced any gold of consequence, the industry has made remarkable progress. In that year the output amounted to 1,600 fine ounces. The output in 1932 is expected to exceed 430,000 fine ounces.

For Playing the Game Unfairly

An unusual seizure was reported by the Collector at Lethbridge, Alberta, recently, of marked playing cards, and of a sun visor designed to be used in connection with them. The cards were received by express, but upon close examination secret markings were discovered on the backs. The sun visor was so constructed that the wearer when playing would be enabled unobserved to read the markings on his opponents' cards.

Intermediate Tariff Extended to Germany

COLLECTORS of National Revenue, and others concerned, have been notified by official memorandum signed by R. W. Breadner, Commissioner of Customs, dated December 29, 1932, as follows:—

> By Order in Council (P.C. 2807) dated 27th December, 1932, the benefit of the Intermediate Tariff is extended to products originating in and coming from Germany when imported direct, conveyed without trans-shipment from a port of Germany or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada.
>
> Invoices of goods for entry under the Intermediate Tariff shall be certified to as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The Certificate of Origin shall be in form similar to the Certificate (*a*), Form "M-A", Memorandum No. 149 Revised.
>
> Until 28th February, 1933, Certificate "M" may be accepted, provided Collectors are satisfied that the goods comply with the provisions of Form "M-A" as to content, and the regulations have been complied with.
>
> This Order in Council shall apply to goods imported or taken out of warehouse for consumption on and after 1st January, 1933, and to goods previously imported for consumption for which no entry for consumption was made before that date.

Airports in Alberta

THE province of Alberta has four first-class airports, each of 160 acres in area, and with modern facilities. These are located at Edmonton, Calgary, Lethbridge and Medicine Hat. In addition, there are ten emergency landing fields at various points in the province.

Wheat and Flour Exports

EXPORTS of Canadian wheat for five months of the current crop year to December 31, 1932, totalled 140,394,459 bushels valued at $75,824,415 as against 94,978,086 bushels and a value of $56,983,970 in the same period of the previous year. The United Kingdom absorbed the greater part of the shipments with a total of 95·6 million bushels, and 44·7 million bushels went to other countries. Wheat flour exports in the same period were slightly reduced from the previous year at 2,313,186 barrels valued at $7,409,174 against 2,564,999 barrels worth $8,798,239 in the five months of 1931. The exports of Canadian flour to the United Kingdom were somewhat larger at 1,070,614 barrels, the reduction taking place in shipments to other countries.

Income Tax Revenue

In view of the marked change between the comparative statement of nine months collections of Income Tax in the January number of the Review and the ten months statement contained in the present number, the following explanation is offered:—

In the single month of January, 1932, there was collected $4,103,392, while in the corresponding month of 1933 there was collected $1,261,320, or a decrease of $2,842,071. This was occasioned by an amendment to The Income Tax Act in 1931 whereby all corporations were required to pay an increased tax of twenty-five per cent, that is the rate of tax was raised from eight per centum to ten per centum on income over $2,000. This amendment was assented to on the 3rd of August, 1931. At that time practically all corporations had paid the eight per cent tax required of them, i.e., they had practically all paid on or before the 30th of April, 1932. The twenty-five per cent increase was required to be paid on or before the 31st of December, 1932, and if so paid would be accepted without interest but after the 31st of December, 1932, interest at six per centum per annum on the unpaid tax would be required. Consequently all companies refrained from paying the tax until the end of December and paid the twenty-five per cent increase immediately in the opening of January, thus there was received in January the increased collections above referred to as against the usual normal collections for that month.

Comparing the collections as at the 31st of December, 1931, with the collections as at the 31st of December, 1932, (nine months' period), there was an increase of collections in the latter period over the former period of $2,740,650.

Comparing the collections for the month of January, 1932, with the collection for the month of January, 1933, the collection of the former month exceeded the collections of the latter month by $2,842,071. So that comparing the collections for the ten months of the past fiscal period with the ten months of the present fiscal period, the collections as at January 31st, 1932, exceeded the collections as at the 31st of January, 1933, by $101,421.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts received during the ten months of the fiscal year January, 1932, and January, 1933. Decrease marked*

Districts	1931-32	1932-33	Increase or Decrease	Districts	1931-32	1932-33	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	38,202 65	82,798 24	44,595 59	Fort William..	173,510 74	183,429 38	9,918 64
Halifax........	790,541 24	853,739 31	63,198 07	Winnipeg......	2,111,011 24	2,046,326 74	* 64,684 50
St. John.......	515,160 94	565,439 94	50,279 00	Regina.........	187,306 63	188,595 70	1,289 07
Quebec.......	1,027,698 80	951,012 98	* 76,685 82	Saskatoon.....	191,112 48	138,348 86	* 52,763 62
Montreal...	19,004,520 44	19,147,287 70	142,767 26	Calgary.......	1,266,411 18	959,251 92	* 307,159 26
Ottawa......	2,669,800 63	4,070,459 45	1,400,658 82	Edmonton.....	401,648 94	387,764 66	* 13,884 28
Kingston....	134,268 96	126,045 41	* 8,223 55	Vancouver....	4,100,791 89	3,873,487 13	* 227,304 76
Belleville..	301,290 25	364,212 19	62,921 94	Yukon.........	9,357 54	11,508 85	2,151 31
Toronto....	16,462,100 37	16,390,904 23	* 71,196 14				
Hamilton....	4,763,173 84	4,053,217 13	* 709,956 71	Total.....	59,111,195 54	59,009,774 14	* 101,421 40
London......	4,963,286 78	4,615,944 32	* 347,342 46				

HERE AND THERE

A correspondent sent to the *Editor* this interesting newspaper clipping for the *Here and There* column:—

An Act passed last year not only enables New Zealand income taxpayers to pay their taxes in instalments in advance, but provides for crediting them with interest on their payments.

Hitherto income tax has been demanded on a due date, and the taxpayers could pay only in a lump sum. Income tax certificates are to be sold over the counter at post offices.

Thus a taxpayer whose tax in the ordinary way is not due until February may purchase certificates from July in payment of the tax, and be credited with $3\frac{3}{4}$ per cent interest for the intervening period. There is no need to wait until the assessment of the tax is received before buying certificates, and these may be bought for any amount.

Nowadays an aeroplane, soaring high, is a commonplace event, and the Dominion is dotted with Customs air harbours. The following interesting comment on the early desires of man to fly is taken from a recent editorial in the *Montreal Gazette:*—

The idea of constructing a "flying ship" for ages haunted the human imagination. It attracted the attention of *Roger Bacon* in the thirteenth century, of *Leonardo da Vinci* in the fifteenth century, of *Cavendish* in the eighteenth century, and it was at this time of year, December 22, 1709, there appeared in the *Evening Post*, published in the reign of Queen Anne, a description of a flying machine said to have been invented by *Father Laurent,* a Brazilian priest, who appealed to His Majesty the King of Portugal to protect by patent a contrivance which, it was figured, "might travel through the air two hundred miles in twenty-four hours." The contrivance never got beyond an engraving of its proposed format. Many years afterwards, when aerial flight became a live topic in the British coffee houses, *Addison* poured sarcasm upon the notion by saying that "it would fill the world with wicked intrigues such as people cannot meet who have nothing but their own legs to carry them."

One of the best known lighthouses, to those who go down to the sea in ships, which comes under the administration of the Department of Marine, is the lighthouse at Cape Race, on the coast of Newfoundland. The flashing light in this lighthouse is over one million candle power, and has been seen a distance of 76 miles. The optical apparatus and lantern weighs 42 tons and cost $40,000. The source of light is electricity generated on the premises, and the fog signal, which has been heard 45 miles away, is operated by compressed air. Four hundred tons of coal are required to generate the necessary electricity. Four lightkeepers maintain continuous watch day and night throughout the year at the Cape Race lighthouse. Thirteen lighthouses are maintained on the coasts of Newfoundland and Newfoundland-Labrador by the Government to aid trans-Atlantic shipping to and from the shores of Canada.

The first postage stamp was put on sale to the public on May 1, 1840, and bore the well-known Victoria head. Six years before this, James Chalmers of Dundee, Scotland, invented the first adhesive stamp, the forerunner of the postage stamp of to-day. Parliament, however, did not sanction the use of stamps until 1839, when the Uniform Postage Act was passed.

The first issue was produced through the combined efforts of Wyon, the medal sculptor, Corbault, the artist, and Heath, the engraver, under the direction of Sir Henry Cole, who was chairman of the committee appointed to investigate the best methods of using stamps.

CHRISTMAS AND NEW YEAR RUSH WELL HANDLED

Summary of Holiday Business at some Customs Postal Branches

THE volume of business at Customs Postal branches and Express branches throughout the Dominion at Christmas and the New Year, was not so great at the recent holiday season. As in previous years the seasonal rush of wrapped tokens of good-will was well handled by the Customs staffs concerned, and there was little or no delay experienced. The *Editor* has obtained a summary of holiday business from some of the larger ports:—

AT MONTREAL

The Christmas rush at the Customs Postal Branch, Montreal, in December last, showed a decline compared with the average business transacted at the branch in the last ten years, according to a statement prepared for the REVIEW by G. Gauthier, Superintendent. Many parcels were received in the assortation division, but the majority of these were of small value, and so were stamped duty free and sent to the Post Office to be delivered. The largest Christmas mail or, as it is commonly called by the staff, *the plum pudding mail,* arrived at Montreal December 19, and consisted of 556 sacks of mail, but comparatively few parcels were found to be sufficiently valuable to be held for duty.

On December 12, a total of 390 bags of mail was received from England. Dutiable parcels numbered 1,303. The total amount of mail received for the period December 12 to 28. was 9,616 sacks, and out of this 14,755 parcels were held in bond. Duty collected in this period amounted to $36,045. All the mails from the United States were fairly large from December 16 until Christmas day. The largest quantity for one day was received on the 23rd, and consisted of 520 sacks. Revenue collected at this branch during the month of December amounted to $64,616 as against $83,726 collected in December, 1931.

Business transacted during the Christmas rush at the Customs Express Branch, Montreal, was summarized by J. R. Marcotte, Superintendent, as follows: revenue received, December 1 to 24 inclusive, $86,397, packages 6,615, entries 1,301. During the entire month revenue received totalled $106,528 as against $162,823 in December, 1931. Entries received in December each year numbered 1,635 and 2,224 respectively, packages delivered 8,000 and 11,523.

BUSY AT TORONTO

The heavy volume of business received during the Christmas season at the Customs Postal Branch, Toronto, was handled efficiently. J. H. Bertram, Collector, informs the REVIEW that the British mail of December 19 was the largest single British mail on record at Toronto. It consisted of 1,612 bags and contained approximately 20,000 parcels. Between December 1 and 27, a total of 14,000 bags of mail were sorted in this branch, the number of dutiable packages amounting to 25,803. Between December 15 and 24, approximately 10,000 bags of mail were received and sorted, making this period a very busy one. The regular staff, however, was increased by ten officers drawn from the Freight and Express branches.

Collections received at the Customs Postal Branch, Toronto, in December last, amounted to $58,639, packages received 29,070, entries 2,260. In December, 1931, collections amounted to $74,358, packages received 35,250, entries 3,013.

Business transacted at the Customs Express Branch in December, 1932, was as follows: duty collected $156,624, packages received 13,261, entries 2,390, as against the following totals for December, 1931: collections $204,838, packages received 12,234, entries 3,532.

CO-OPERATION AT WINNIPEG

The volume of business transacted at the Customs Postal Branch, Winnipeg, during the Christmas season, was slightly less than in the previous year, according to figures furnished the REVIEW by Walter Jordan, Superintendent. Parcels cleared through this branch in the period from December 15, 1932, to January 2, 1933, numbered 7,193, made up of 3,989 unregistered parcels from the United States, 2,940 from Great Britain and Europe, and 264 registered parcels. Duty and taxes collected on these parcels amounted to $6,450.

All business was handled expeditiously. British and foreign overseas mail began to arrive at an earlier date than in the previous year, thus affording greater opportunity to relieve the pressure by clearance between each mail. The United States mail, which was almost a continuous flow, was also dealt with promptly. Gift packages of cigars, cigarettes, tobacco and playing cards arrived in abundance as usual, requiring requisitions and the affixing thereto of various Excise stamps. Mr. Jordan states that despite the increased amount of work occasioned by the Christmas rush a splendid spirit of co-operation was manifested by the Postal staff and the extra help provided from other branches of the port. With this spirit in evidence together with the thorough preparations made for handling the Christmas mail efficient and courteous service was accorded the public.

At the Customs Express Branch, Winnipeg, collections for the month of December amounted to $16,698. Packages delivered numbered 2,142, entries 505.

S. Carberry is Superintendent of the Customs Express Branch.

Heavy at Vancouver

Customs business handled during the past Christmas and New Year season at the Customs Postal Branch, Vancouver, was heavy, and almost equalled that of a year ago, both in number of packages received and in revenue collected. In the following comparative statement covering the recent rush season, figures for the corresponding period of the previous year are given in brackets: parcels received, British 3,510 (3,120), foreign 4,650 (5,790) registered 751 (531), total 8,911 (9,441); entries received 582 (579), revenue collected $14,236 (15,540).

The peak of the incoming mails was reached on the night of December 22, with the arrival of 534 hampers of British mail. The regular staff of Customs sorters worked all night, with the result that all non-dutiable matter, and packages for other Customs ports, had been returned to the Post Office by 10 a.m. the following day for delivery.

A change was made in the method of handling incoming mails during the recent rush season that proved satisfactory. Eight officers were detailed from other branches to assist in the recording and handling of dutiable packages. This work was done by the augmented receiving staff during the regular hours of business. With this disposition of the staff it was found possible to eliminate approximately 90 per cent of the overtime, as in previous years the work of recording, filing, etc., was done by the regular staff of the branch after closing time.

At the Customs Express Branch 1,150 packages were received during the period under review. Duty collected on these packages amounted to $7,522. This shows a considerable decrease compared with figures for the corresponding period of the previous year. A notable feature of the recent rush season was the large number of parcels received containing clothing both old and new.

MONTREAL GRAIN DELIVERIES

TOTAL deliveries of grain through the four elevators of the Montreal Harbour Commissioners were 112,883,703 bushels for the twelve months of last year, which is an increase of 23,437,414 bushels over the quantity handled outwards in 1931, and the best showing made since a record of 211,295,379 bushels was established in 1928. With receipts of 109,064,237, the total amount of grain actually handled by the local port authorities reached the high figure of 222,047,940 bushels.

Eighty-nine per cent of the total grain receipts at the Montreal Harbour Commission elevators were delivered by water-borne craft, this percentage being little lower than the previous year, but higher than the average over the last ten years. A total of 97,583,711 bushels were received from lake vessels, compared with 80,660,338 bushels in 1931, and 6,236 railway cars discharged a total of 11,570,973 bushels into the elevators, as against 8,775,326 bushels from 4,503 cars during the previous year. In addition, 9,553 bushels were handled inwards last year from trucks.

BUSY YEAR AT ST. HUBERT AIR HARBOUR

Substantial Increase of International Traffic in 1932

INTERNATIONAL air traffic at the Customs Air Harbour, St. Hubert, Quebec, during 1932, increased substantially compared with the previous year, in the number of passengers, pieces of baggage and express parcels carried. Aeroplanes reported inwards and outwards increased by 11, while the total weight of mail carried decreased by 2,718 pounds. Comparative figures covering international air traffic for the past two years (figures for 1931 being shown in brackets) were:—

This illustration shows passengers from the United States alighting from an aeroplane at the Customs air harbour, St. Hubert, near Montreal. The baggage is being examined by a Customs officer.

Aeroplanes inwards 545 (544), outwards 534 (524); passengers inwards 764 (403), outwards 984 (629); baggage inwards 929 pieces (462 pieces), outwards 1,235 pieces (758 pieces); mail inwards 72,421 pounds (109,394 pounds), outwards 49,992 pounds (15,737 pounds) express inwards 1,840 pieces (117 pieces), outwards 13 pieces (6 pieces).

The foregoing figures do not fully cover the activity of the St. Hubert airport during 1932, however, as they show the international traffic only and do not take into account the large number of aeroplanes arriving from or leaving for points in Canada.

The decrease in weight of mail carried was due to the drop in incoming mail which was 36,973 pounds less last year than in 1931. Outward or Canadian mail jumped from 15,737 pounds in 1931 to 49,992 pounds in 1932, an increase of 34,255 pounds, or more than 200 per cent. The increase in the number of passengers carried totalled 716, pieces of baggage 944, express parcels 1,730.

Business carried on at the Customs Air Harbour in the month of December, 1932, also, was substantially heavier than in the same month a year ago, international air traffic inwards and outwards showing an increase of 6 aeroplanes, 40 passengers, 66 pieces of baggage, 96 express parcels and 15 bags of mail. Following is a detailed summary covering the month of December:—

Aeroplanes inwards 27, outwards 26; passengers inwards 21, outwards 36; baggage inwards 36 pieces, outwards 48 pieces; bags of mail inwards 402 (7,802 pounds), outwards 239 (4,623 pounds); express parcels inwards 184. One aeroplane and parts, of a total value of $2,241 were imported during the month.

SUMMARY OF TOURIST TRAVEL FOR PAST YEAR

Figures of Entries by Provinces Show Decline

THE following statement, prepared by the Department of National Revenue from figures furnished by its Collectors, shows the number of foreign automobiles imported into Canada for touring purposes, by provinces through which they entered, during the calendar year 1932, for periods (*a*) not exceeding twenty-four hours, (*b*) not exceedinng sixty days, and (*c*) exceeding sixty days and not more than six months; and also the number of Canadian automobiles exported for touring purposes for the same year.

The corresponding figures for 1931 are also given.

Province	24 hours	Not exceeding 60 days	Over 60 days and not exceeding 6 months	Canadian automobiles exported for touring purposes
1932				
Nova Scotia	....	1,145	16	73
Prince Edward Island	....	....	....	....
New Brunswick	234,922	52,123	45	5,514
Quebec	219,778	312,957	5,318	90,825
Ontario	2,497,384	552,011	191	149,418
Manitoba	31,999	11,593	12	9,762
Saskatchewan	16,098	4,632	6	4,613
Alberta	17,720	3,854	1	1,750
British Columbia	49,466	94,366	47	114,579
Total	3,067,367	1,032,681	5,636	376,534
1931				
Nova Scotia	....	1,708	33	92
Prince Edward Island	....	....	1	....
New Brunswick	241,076	58,954	38	9,345
Quebec	244,770	400,748	417	132,576
Ontario	2,834,427	857,095	198	234,077
Manitoba	30,144	14,451	13	14,469
Saskatchewan	19,629	4,855	3	8,145
Alberta	26,592	5,362	....	2,819
British Columbia	42,854	126,580	41	135,332
Total	3,439,492	1,469,753	744	536,855

ITEMS OF INTEREST FROM INCOME TAX DIVISION

On Preparing Returns

Regarding the preparation and filing of Income Tax returns, the following suggestions may be of value to the taxpayer:—

In compiling returns care should be exercised by taxpayers that the information in detail required by the income tax form is fully supplied.

A general impression seems to prevail that a return with a report attached, certified to by the taxpayer's auditors, is sufficient to meet all requirements. This, of course, is not so. A large number of important returns are compiled by public accountants, and they in particular should so complete the form with all the details required on every page so as to eliminate as much as possible any subsequent inquiry by income tax auditors.

A return which does not contain the information so plainly required by the form is delayed in its progress through the Income Tax division. Correspondence and personal visits by assessors follow, with resultant delay in assessing, additional cost to both parties, and additional interest to be paid where increased assessments are involved.

It is suggested that public accountants, to whom is delegated the responsibility of preparing returns for their clients, can render a real and tangible national service by carrying out their duties in the manner indicated. All taxpayers must not only fill in the front page but must supply all information requested on the other pages notwithstanding that certified statements are attached. Taxpayers and auditors should know that reconciliations and continuities, which experience with the division has shown are necessary, should be furnished to complete a taxpayer's financial history.

A Year's Results

In the calendar year 1932 the largest revenue under the Income War Tax Act for any district was yielded by the Montreal taxation district which contributed $20,936,761. Toronto district was the second largest Income Tax revenue producer with $17,629,247. Other districts where Income Tax collections in the calendar year 1932 totalled over $1,000,000 were,—London, $4,895,118; Vancouver, $4,468,883; Hamilton, $4,322,495; Ottawa, $3,884,088; Winnipeg, $2,232,136; Calgary, $1,128,332; Quebec, $1,091,944.

During the session of Parliament which ended in May last, the provisions of the Income War Tax Act were changed so that the twenty per cent reduction was abolished and the rate of tax applicable to corporations and joint stock companies on the amount in excess of $2,000 became eleven per centum. An additional rate of tax of five per centum was also made applicable to all persons, including corporations and joint stock companies, in receipt of income in excess of $5,000. The exemptions of individuals were reduced from $3,000 to $2,400, and from $1,500 to $1,200. All the foregoing was made applicable to income of the 1931 taxation period.

During the calendar year 1932 Mr. C. F. Elliott, K.C., was promoted to be Commissioner of Income Tax in the place of Mr. C. S. Walters.

Forgot His Own Return

Recently an attempt was made to use the administrative machinery of the Income Tax Division for personal ends. An individual representing himself to be an accountant called at a District office presenting a list of some two hundred names with the request that a notification to file Income Tax returns be sent to each. The assessor, surprised by the interest displayed in the collection of taxes, on inquiring the reason, found that the individual had sent his business card to each of the persons named in the hope of securing the business of compiling the returns. On taking up the matter with the Inspector of Income Tax the assessor was instructed to examine the tax roll to ascertain if the enterprising gentleman in question had filed his own return with the result that a demand was received by him the next morning.

Thanks To The Oxford Group

An envelope was received by mail, addressed to the Inspector of Income Tax, Toronto, in which was enclosed a slip of paper bearing the words:—

" For the enclosed thank Heaven and the Oxford Group."

Attached to the slip of paper were three ten dollar bills, making a total of $30.

This amount has been credited to the account of " Unknown Taxpayer."

Unconscious Humour

In the answers given to questions on the income tax form there are occasional flashes of unconscious humour. For instance, one taxpayer stated: " My parents are partly but not wholly dependable."

Another said: " I'm married now with a widow and four children."

A lady taxpayer stated that her occupation was " Wrecking automobiles." The question arises if she drives from the front seat or the back?

Another man in a laboured and quite unnecessary attempt to fill in the assets and liabilities statement on page four of his individual income tax return, wrote against " Sundry ": " None, I remember the Sabbath day to keep it holy."

Appointed Inspector

Colin H. Macdonald, I.P.A., of the Income Tax Division, Ottawa, has been appointed Inspector of Special Non-Resident Income Tax Levies.

BOARD OF CUSTOMS DECISIONS

Declared that " Precipitated Whiting " and " Synthetic Chalk Whiting " manufactured by Pure Calcium Products Company, Painesville, Ohio, and the product called " Whiting " manufactured by the C. P. Delore Company, St. Louis, Mo., per samples, are entitled to entry under Tariff Item 240.

DEPARTMENTAL RULINGS

Stott coal briquettes are dutiable under Tariff Item 588.

Wax of the Paraffine series, in order to be classified under Tariff Item 224 as paraffine wax, shall have a melting point not exceeding sixty-one degrees Centigrade. Wax of this series which has a melting point exceeding sixty-one degrees Centigrade shall be classified as mineral wax under Tariff Item 225.

Automobile engine pistons which, in their imported condition, are completely fabricated, although slightly oversize as compared to the standard sizes of similar pistons used for production, and which merely require, if necessary, to be " fitted," i.e., to be turned or ground to fit the cylinder in which the piston is being installed, are entitled to entry as " complete parts " under Tariff Item 428a.

Fourdrinier Wires (so called), consisting of wire cloth of brass or bronze made endless by a seam and finished ready for use as a conveyor belt on a paper-making machine, are dutiable as " complete parts " under Tariff Item 427.

Seamless boiler tubes, 2″ outside diameter and smaller, are held to be of a class or kind not manufactured in Canada at present. Seamless boiler tubes, 2½″, 3″, 3½″ and 4″ outside diameter, are held to be of a class or kind at present manufactured in Canada.

Electric fans with oscillating or non-oscillating motors, in sizes up to and including 16″ blades, are held to be of a class or kind manufactured in Canada. This ruling does not apply to ceiling type fans.

Wax drawing crayons for home and school use, wax marking and checking crayons for business purposes, dustless school chalks, carpenters' chalks (hemispherical shape), tailors' chalks, and chalk crayons (usually about 1″ in diameter), designed for railway, mill, mine and factory use, are of a class or kind manufactured in Canada.

School chalks, not dustless, and solid lumber crayons of graphite or clays, are of a class or kind not made in Canada.

EXCISE REVENUE FOR CALENDAR YEAR INCREASED

Returns for Twelve Months Period Show Advance

REVENUE collected by the Excise Division of the Department in the calendar year 1932 amounted to $123,101,750, made up of Excise duty $42,233,246; Excise tax $80,868,504. Excise duties were derived principally from duties on tobacco, which amounted to $31,196,999. Duties on spirits amounted to $7,259,315 and on malt to $3,008,528. During the year Mr. H. D. Scully was appointed Commissioner of Excise replacing Mr. G. W. Taylor, who retired on superannuation.

A brief review of the work and duties of this division may be of interest. It is responsible for the administration of the Excise Act (previously known as the Inland Revenue Act) and parts II, III and IV of the Special War Revenue Act and its various amendments, the collection of sales tax, manufacturers' tax, the stock sale or transfer tax, etc.

Prior to 1918 all Excise matters were handled by the Inland Revenue Department. The consolidation of this Department with the Department of Customs dates from April 1, 1921, the combination being designated the *Department of Customs and Excise,* which title was changed in 1927 to that of *Department of National Revenue.*

How Division Functions

This division functions through the staff at ports of entry, a field staff of auditors of sales and Excise taxes, and the headquarters staff at Ottawa. Its work is divided into two sections corresponding to the two separate Acts being administered, and the work of these two sections, one dealing with Excise duty, and the other with Excise tax, is very different in character. Separate staffs carry on this work, both staffs being under the general supervision of the Commissioner of Excise.

The work of Excise officers at the ports consists in the supervision of the different classes of bonded premises in which such excisable commodities as spirits, tobacco, etc., are either manufactured, stored or used; in keeping, both at the port and in the bond, records as to the quantities of such commodities, and in collecting and recording such duties as are payable when these articles are released.

The inspection of Excise bonds is carried on by a staff of officers directed by three district Inspectors and reporting to the Commissioner. Adequate supervision and inspection covers such licensed establishments as distilleries, breweries, tobacco factories, malt houses and bonded manufacturers.

The Excise Division at Ottawa consists of a Commissioner of Excise, a Dominion Inspector of Excise and a staff of assistants who, as in the case of the Customs Division, assume the general administration of the division, advise and direct the port Collectors and Excisemen as to their Excise duties, and carry on inspections of Excise establishments and certain checkings of returns from these establishments or from the ports, in order to verify the correctness of the work, to protect the revenue and ensure that the duties of all officers doing Excise work are being properly discharged.

Since the amalgamation of the Inland Revenue Department with the Department of Customs, all routine administration other than that of dealing with the more technical Excise matters is, as already indicated, carried on by those branches of the Department which deal with similar matters for the Customs Division.

Amendments to Act

During the year 1932 a few amendments to the Excise Act were enacted. The principal changes are as follows:—

The Excise duty, *re* domestic spirits, entered for consumption is reduced from $9, $9.02 and $9.03 per proof gallons, to $7 per proof gallon.

The Excise duty on manufactured cigarettes, entered for consumption, is reduced from $6 per thousand to $4 per thousand on cigarettes weighing not more than three pounds per M.

The Act came into effect as of October 13, 1932.

The 1932 budget amendments to Excise taxes included the increase of sales tax on both domestic and importations from 4 per cent to 6 per cent. The special Excise tax on importations was increased from 1 per cent to 3 per cent. The stamp tax on cheques, etc., was increased and taxes were imposed on cable and telegraph messages, long distance telephone messages, seats in parlour cars, and berths, and other sleeping accommodation on railway trains.

* * NEWS AND COMMENT * *

Fredericton, N.B.: Although automobile tourist travel into New Brunswick during 1932 decreased somewhat compared with the previous year, according to figures compiled by provincial authorities, the number of United States tourists was equal to that of 1930, and almost 75 per cent greater than the number entered in 1929. In the period from January 1 to November 30, 1932, United States automobiles entered for periods exceeding 24 hours and not more than 60 days numbered 51,113. This represents a decrease of 11 per cent compared with a similar period last year. Automobile tourist travel from Ontario and Quebec, however, increased by 14 per cent. Questionnaire cards were issued to all tourists in New Brunswick last year in an effort to ascertain, among other things, the value to the province of the tourist influx in that year. A conservative estimate placed receipts from this source at $6,000,000.

Vancouver, B.C.: J. D. Langs of the staff of this port died recently. Deceased joined the Customs service at Vancouver in September, 1909, and has since that time been employed in the Examiners branch. He was born at Langford, Ontario, in 1866, and died at Portage La Prairie, Manitoba, on January 16, 1933. On December 31, 1932, Mr. Langs left for Brantford, Ontario, accompanying the body of his sister to that place for burial. Whilst returning he was taken ill with influenza and it was necessary for him to be removed at Portage La Prairie to the hospital at that place, where he died.

Quebec: More vessels arrived here during the period of navigation in 1932 than in the previous year, as indicated by a report of the Quebec Harbour Commission. Exactly 800 ships, having a carrying capacity of 5,000,000 tons docked during the past season.

The first steamer to arrive was the coastal vessel *Silvia,* which docked on April 7, while the freighter *Cairndhu* closed the list of departures on December 22.

Saint John, N.B.: Cattle shipments to Great Britain through the port of Saint John, were expected to exceed 1,600 head during the month of January, 1933, and an improved outlook in this branch of trade for the winter season is now in prospect. The steamer *Concordia* sailed on January 7 with 125 head, the first shipment from the port this season, and two other steamers were expected to sail later with 550 head and between 450 and 500 head respectively.

A new steamship service linking Saint John, N.B., with Canadian ports on the Pacific coast has been announced. The vessels will be routed via the Panama canal, and run to Victoria and Vancouver, British Columbia.

Halifax, N.S.: Cargo handled over the wharves of the Halifax Harbour Commission for the twelve months of 1932 totalled 673,408 tons, compared with 703,594 tons during the previous year, a decrease of 30,186 tons. Of last year's handlings, 335,495 tons were imports, and 337,913 tons were exports.

A Sense of Humour Left

A prairie farmer questioned by an Income Tax Inspector regarding his income over a period of years, wrote as follows:—"You asked about my crops for the last five years; well I'll tell you. In 1924 I was dried out; in 1925 I was hailed out; in 1926 I was frozen out; in 1927 I was blown out, and in 1928 I just walked out and I'm still out." This man appears to have retained his sense of humour despite his misfortunes.

AN EXCISE PROMOTION

W. J. Brown made Inspector for Ontario

A PROMOTION of interest in the Excise Division took place recently in the appointment of W. J. Brown to the position of Inspector of Customs and Excise for the province of Ontario. Previous to this appointment Mr. Brown was Special Exciseman stationed at Walkerville, Ontario.

Entering the Customs service thirty-two years ago at Belleville, Ontario, as a Preventive Officer, Mr. Brown was appointed 3rd class Excise Officer the following year. He was promoted to the position of 2nd class Exciseman in 1903 and to 1st class Exciseman in 1904. Eight years later Mr. Brown was promoted to Special Class Exciseman. He was promoted to the position of Officer in Charge of a distillery at Waterloo, Ontario, in the fall of 1918, and in the following year was assigned to duty in Walkerville. The next important advancement came to Mr. Brown in June, 1931, when he was appointed acting Inspector of Excise for the Western Division of Canada, which division reached from Kenora to the Pacific coast. In the following year Mr. Brown served in a similar capacity for the province of Ontario. In July Mr. Brown was assigned temporarily to additional duties as Inspector of tobacco and cigar factories and breweries for the province of Ontario. His appointment as Inspector of Customs and Excise was confirmed in October of last year.

* * THE QUESTION BOX * *

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) In preparing for Special Exciseman examination, what text books are necessary? Is there any particular book on mensuration which would be helpful?

(2) Is there available a list of Customs Air Harbours in Canada? Can you give an outline of the requirements as to reporting inwards and outwards by pilots of aeroplanes arriving from a foreign country?

(3) Who had the longest term of office as Minister of Customs in Canada? Who had the longest period as Commissioner? How many Commissioners of Customs have there been since 1896 and who are they?

The answers are:—

(1) In preparing for a special class Excise examination, a full knowledge of the Excise Act and departmental regulations governing the supervision of the various Excise establishments is required.

No particular book on mensuration is prescribed. A text book as used in high schools should be obtained.

A complete knowledge of Excise bookkeeping, as applied to distillers and tobacco factories, is required.

(2) Customs Air Harbours have been established at the following Customs Ports in Canada,—Fernie, B.C. (Municipal airport), Fredericton, N.B. (seaplanes only), Hamilton, Ont., Lethbridge, Alta., Montreal, Que. (St. Hubert), Montreal, Que. (Fairchilds—seaplanes only), Moose Jaw, Sask., Regina, Sask., Toronto, Ont. (Barker Field), Vancouver, B.C. (Municipal airport), Vernon, B.C., Walkerville, Ont., Winnipeg, Man., Prince Rupert, B.C. (seaplanes only).

A brief summary of the requirements as to reporting inwards and outwards by pilots of aeroplanes arriving from a foreign country is given hereunder:—

Under the Air Regulations all aircraft arriving in Canada from abroad are required to make their first landing at a Customs air harbour. In view of the fact that Customs air harbours in Canada are situated, in many cases, hundred of miles apart, while flying fields are located at or near almost every customs port, the department has not objected to aircraft arriving from abroad making their first landing at a place which is a customs port of entry. (This does not apply to aircraft arriving frequently or on regular schedule, in which case first arrival and report must be made at a Customs air harbour, as provided in the regulations). Except with respect to proposed landings at St. Hubert Airport, Montreal, where an officer is stationed permanently, pilots are required to telegraph to the Collector of National Revenue at the port of landing in Canada before taking off from a foreign port, advising of his intended flight, stating the approximate time and place of alighting, and the marks and numbers of his machine.

The Collector will assign an officer to be at the designated flying field to examine the aircraft, accept report inwards, and grant clearance if immediate return is to be made. The pilot or party accommodated is required to repay to the department any expenses incurred by the officer in proceeding to and from the flying field, and if the service is rendered before or after office hours, or on Sundays or holidays, the officer's overtime allowance is also required to be repaid.

Reports inwards and outwards, and clearance forms, are the same as those used for vessels.

If the pilot and his passengers are non-residents of Canada, and are visiting Canada temporarily for purposes of health or pleasure, and not for any business or commercial pursuit whatever, the officer may issue a permit on Form C.13 under which the aircraft concerned may be used in flying from place to place in Canada purely for the pleasure of its non-resident occupants. In such cases, while it is not obligatory that aeroplanes cruising over Canada under the authority of permit Form C.13 report at Customs until final clearance outwards is taken, and permit Form C.13 is surrendered, such pilots should be requested to report at Customs and present their papers for the information of the officers of the port each time they land at a different customs port.

No foreign aircraft in which photographic apparatus has been installed shall be permitted to operate in Canada, nor shall any photographs be taken from foreign aircraft while operating in or over Canadian territory, except in cases where the entrance of such aircraft or the taking of photographs is specifically authorized by the Department of National Defence.

The laws respecting Immigration and quarantine applicable to persons arriving in Canada must not be overlooked in dealing with persons arriving by air.

(3) The late Honourable William Paterson was Minister of Customs from 1896 to 1911. The late John McDougald, C.M.G., was Commissioner of Customs from May, 1896, to June, 1919. He was succeeded by the late R. R. Farrow. R. W. Breadner has been Commissioner of Customs since April, 1927.

These questions will be dealt with in the next number:—

(1) A licensed manufacturer or wholesaler passes a shipment on a pro forma invoice Form E. 46 through the Postal or Express branch. Is he entitled to sales tax exemption by quoting his licence number and certificate?

(2) Does section 165 of Part III, of the Canada Shipping Act, mean that each time a vessel, subject to this part, leaves a Canadian port for a foreign port she has to report to the Shipping Master, whether there is any change in the crew or not, and secure for the Customs, before clearance is granted, a shipping master's certificate as per Sections 167 and 168 of Part III of the Canada Shipping Act? Do these requirements apply to lake boats or vessels leaving a Canada port for a United States port on the lakes, such as Chicago, Duluth, Detroit, etc.?

(3) What is the origin of the word "tariff"?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

JANUARY-FEBRUARY

ADDITIONS

Administrative

A. J. Carnegie, Assistant Investigator of Values; D. W. McGill, Assistant Investigator of Values.

DEDUCTIONS

Nova Scotia

Barrington Passage (Clarke's Harbour): J. W. Daley, Sub-Collector of Customs and Excise, Limited Service (superannuated).

Halifax: C. J. Kane, Customs Warehouse Keeper (deceased).

(Hubbards): N. C. McLean, Customs Excise Enforcement Officer (retired).

Quebec

Montreal: M. F. Callaghan, Computing Clerk (deceased).

Ontario

Toronto: J. H. Hicks, Senior Customs Excise Examiner (superannuated).

Manitoba

Winnipeg (Snowflake): F. H. Nesbitt, Customs Excise Enforcement Officer (superannuated).

British Columbia

Grand Forks (Carson): J. A. Stewart, Sub-Collector of Customs and Excise, Limited Service (deceased).

Vancouver: J. D. Langs, Customs Excise Examiner (deceased).

PROMOTIONS

Ontario

Whitby: John Parker, from Customs Excise Examiner, to Collector of Customs and Excise, Grade 1.

British Columbia

New Westminster (Huntingdon): H. E. Beetlestone, from Senior Customs Excise Examiner, to Sub-Collector of Customs and Excise, Grade 2.

Inspection

J. S. Errington, from Assistant Inspector of Customs and Excise, to Inspector of Customs and Excise.

PROMOTION AND TRANSFER

Ernest Boulais, from Assistant Customs Appraiser, Port of Montreal, to Inspector of Customs and Excise, Inspection Branch, Montreal.

DISMISSALS

New Brunswick

Woodstock (St. Leonards): J. A. Gaudreau, Sub-Collector of Customs and Excise, Grade 1, (services dispensed with for having misappropriated and converted Crown funds to his own use).

Quebec

Athelstan (Dundee): J. D. G. E. Caza, Customs Excise Examiner, Limited Service Outport, (services dispensed with for having misappropriated and converted Crown funds to his own use).

EXCISE DUTY COLLECTIONS

Comparative statement of Excise duty collections during the months of December, 1931, and December, 1932:—

December, 1932, spirits potable, $1,073,188; December, 1931, $853,383. December, 1932, spirits, non-potable, $61,539; December, 1931, $90,141. December, 1932, malt, $170,443; December, 1931, $237,871. December, 1932, cigars, $28,086; December, 1931, $34,879. December, 1932, cigarettes, $1,218,990; December, 1931, $2,210,665. December, 1932, manufactured tobacco, $324,124; December, 1931, $374,713. December, 1932, foreign raw leaf tobacco, $301,968; December, 1931, $408,872. December, 1932, beer, $16,618; December, 1931, $27,300. December, 1932, licences, $60; December, 1931, $223. December, 1932, total, $3,195,016; December, 1931, $4,238,045.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of December, 1931, and December, 1932:—

December, 1932, tobacco, cut, 1,209,812 pounds; December, 1931, 1,366,936 pounds. December, 1932, tobacco, plug, 340,791 pounds; December, 1931, 426,968 pounds. December, 1932, cigarettes, number, 304,653,215; December, 1931, 369,384,080. December, 1932, cigars, number, 9,014,869; December, 1931, 11,329.243. December, 1932, snuff, 68,823 pounds; December, 1931, 79,976 pounds. December, 1932, foreign raw leaf tobacco, 744,579 pounds, December, 1931, 994,476 pounds.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JANUARY 1932 AND 1933

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,651,185 90	4,737,013 44		
Less Refunds and Drawbacks	666,293 36	392,942 42		
Net	5,984,892 54	4,344,071 02	1,640,821 52	...
Excise Taxes	5,419,593 17	6,143,355 99		
Less Refunds and Drawbacks	69,959 54	117,065 74		
Net	5,349,633 63	6,026,290 25	...	676,656 62
Excise Duties	2,988,926 19	2,455,992 71		
Less Refunds and Drawbacks	45,284 93	154,431 39		
Net	2,943,641 26	2,301,561 32	642,079 94	...
Sundry Collections	69,952 81	72,389 30		
Less Refunds and Drawbacks	11 00	180 75		
Net	69,941 81	72,208 55	...	2,266 74
Net Totals	14,348,109 24	12,744,131 14	2,282,901 46	678,923 36
Net Decrease	...	...	1,603,978 10	

TOTALS FOR TEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	94,797,682 23	65,146,186 75	...	...
Less Refunds and Drawbacks	8,544,576 61	6,154,557 89		
Net	86,253,105 62	58,991,628 86	27,261,476 76	...
Excise Taxes	47,903,258 20	69,214,640 47		
Less Refunds and Drawbacks	505,337 48	884,073 19		
Net	47,397,920 72	68,330,567 28	...	20,932,646 56
Excise Duties	42,292,897 36	34,783,656 34		
Less Refunds and Drawbacks	592,976 87	1,610,538 58		
Net	41,699,920 49	33,173,117 76	8,526,802 73	...
Sundry Collections	781,403 86	780,858 56		
Less Refunds and Drawbacks	737 76	1,383 69		
Net	780,666 10	779,474 87	1,191 23	...
Net Totals	176,131,612 93	161,274,788 77	35,789,470 72	20,932,646 56
Net Decrease	...	...	14,856,824 16	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF JANUARY 1932 AND JANUARY 1933

—	January 1932	January 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	4,103,392 09	1,261,320 30	*2,842,071 79*	...

TOTALS FOR TEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	59,111,195 54	59,009,774 14	*101,421 40*	...

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JANUARY, AND THE TEN MONTHS ENDED JANUARY, 1932 AND 1933.

—		January, 1932		January, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	38,366,699	....	31,561,813
Total Exports (Foreign Produce)		....	696,770	....	438,649
Principal items of Exports—					
Wheat	Bush.	9,472,346	5,517,082	14,706,801	6,912,273
Wheat flour	Brls.	331,806	1,171,870	397,304	1,162,046
Fish	Cwt.	399,206	1,896,190	267,403	1,439,409
Furs	$	....	2,407,493	....	2,210,117
Meats	Cwt.	25,886	370,339	65,978	632,126
Cheese	Cwt.	7,516	95,828	3,631	46,677
Planks and boards	M ft.	53,847	987,487	39,178	583,446
Wood pulp	Cwt.	793,340	1,830,911	714,157	1,457,306
Newsprint	Cwt.	3,458,273	8,661,086	2,555,585	5,204,445
Automobiles and parts	$	....	247,969	....	367,885
Copper, partially manufactured	Cwt.	360,028	2,777,781	150,014	765,334
Nickel, unmanufactured	Cwt.	31,448	712,944	30,790	795,661
Imports entered for Consumption—Free goods		....	12,443,512	....	9,048,328
Imports entered for Consumption—Dutiable goods		....	21,670,995	....	15,394,260
Total Imports entered for Consumption		....	34,114,507	....	24,442,588

—		Ten months ended January, 1932		Ten months ended January, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)		....	500,163,940	....	410,931,093
Total Exports (Foreign Produce)		....	9,364,028	....	5,915,177
Principal items of Exports—					
Wheat	Bush.	171,496,936	103,723,737	213,635,213	117,765,278
Wheat flour	Brls.	4,661,448	16,244,688	4,444,987	14,520,096
Fish	Cwt.	3,417,125	21,118,464	2,258,970	14,721,071
Furs	$	....	9,400,261	....	7,940,233
Meats	Cwt.	231,430	3,770,636	505,664	5,609,852
Cheese	Cwt.	838,257	10,390,517	849,524	8,662,104
Planks and boards	M ft.	767,682	16,198,115	522,501	9,629,288
Wood pulp	Cwt.	10,025,918	23,690,595	7,330,069	14,562,273
Newsprint	Cwt.	33,660,237	87,965 672	28,350,666	64,471,876
Automobiles and parts	$	....	3,798,191	....	6,740,924
Copper, partially manufactured	Cwt.	1,967,729	16,070,949	1,970,968	10,442,062
Nickel, unmanufactured	Cwt.	463,913	10,335,828	240,183	5,592,109
Imports entered for Consumption—Free goods		....	161,516,668	....	132,304,625
Imports entered for Consumption—Dutiable goods		....	323,952,945	....	217,603,422
Total Imports entered for Consumption		....	485,469,613	....	349,908,047

A BUSY PORT

HERE is a glimpse of the activities of the port of Vancouver in the past year. A total of 6,499,397 tons of imports and exports was handled in 1932. Imports were 2,647,147 tons and exports 3,852,250 tons. Exports of grain were 104,500,000 bushels. The arrivals of ocean-going ships aggregated 4,055,760 net tons, compared with 3,701,964 tons in 1931, and the number of arrivals of deep sea vessels was 1,014, an increase of 60 over the arrivals in the previous year. There was a decrease in the local coastwise shipping in 1932 in comparison with 1931.

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The National Revenue Review

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
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The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Need for Retrenchment Continues

IN the January, 1931, number of the REVIEW and again in the April, 1932, number, the attention of all officers of the Department was drawn to the imperative need for retrenchment. It is essential that the various services be carried on with a minimum of expenditure consistent with efficiency. It was pointed out, and it is again stressed, that the way in which expenses can be curtailed is a problem for each officer to consider. The saving at any particular port during twelve months may not be large, but the aggregate saving for the whole service would run into an appreciable sum.

Once again the Department draws this matter to the attention of its officers, and relies upon their continued co-operation in the direction of providing adequate service at the lowest possible cost.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Hotel Wife, a book by Ruth Lyons, published by The Macaulay Company, New York, U.S.A.

A Good Time Man, a book by E. P. Keating, published by The Macaulay Company, New York, U.S.A.

The Red House, a book by Else Jerusalem, published by The Macaulay Company, New York, U.S.A.

The Love Gamble, a book by Harold Morrow, published by Grosset and Dunlap, New York, U.S.A.

Reckless Hollywood, a book by Haynes Lubou, published by Amour Press, New York, U.S.A.

Impatient Virgin, a book by Donald Henderson Clarke, published by Grosset and Dunlap, New York, U.S.A.

The Woman's Doctor, a book by an anonymous author, published by The Macaulay Company, New York, U.S.A.

The Man in the Monkey Suit, a book by Ann Hathaway, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

Regarding Filing Income Tax Returns

THE time within which returns under The Income War Tax Act for the year 1932 are due to be filed is approaching rapidly. It will no doubt serve a useful purpose to give the following information regarding the filing of such returns:

There is at present before Parliament a Bill to amend the Act whereby the returns of information are to be filed one month earlier than in the past, namely on the last day of February each year, but this will not be applicable to information returns to be filed this year.

The returns of information referred to are to be filed in duplicate with the Inspector of Income Tax in whose district the taxpayer is resident on or before the 31st March, 1933, and are as follows:—

Trustees. T-3—This is a return required to be filed by trustees of the income of an estate. If the return is not filed by 31st March, 1933, a penalty of $10 for each day of default is provided, with a maximum penalty of $50.

Employers. T-4—This is a return required to be filed by employers of wages and salaries paid to employees during the calendar year 1932. All salaries paid of $1,000 or over must be shown, with the names and addresses of the recipients. The minimum penalty for not filing such return on or before 31st March, 1933, is $2, with a maximum penalty of $50.

Dividends.. T-5—This is a return required to be filed by a corporation of dividends paid to its shareholders during the calendar year 1932. There is in this case also, if the return is not filed on or before 31st March, 1933, a penalty of $10 for each day of default, with a maximum penalty of $50.

The returns of income of individuals for 1932 are due to be filed on or before 30th April, 1933, with the Inspector of Income Tax in whose district the individual is resident or carrying on business. The appropriate forms are:—

Individuals. T-1—For individuals other than farmers or ranchers.
T1-A—For farmers and ranchers.

As in the past the taxpayer must estimate his own tax when filing the return. The estimated tax is due 30th April, 1933, but if the taxpayer prefers he may pay one-quarter of such estimated tax on that date, and the balance with interest as in the Act provided by three equal bi-monthly payments thereafter on 30th June, 31st August and 31st October, 1933.

The penalty for failure to file the return on or before 30th April, 1933, is 5 per cent of the amount of the tax, with a maximum penalty of $500.

Corporations.—So far as a corporation is concerned, in the past it was required to file its return of income on the same date as an individual, namely on the 30th April, but by an amendment to the Act applicable to the taxation year 1932 and subsequent years a corporation must file its return within four months from the close of its fiscal year. Thus, by way of illustration, a company with a fiscal year ending 30th November, 1932, must file its return on or before 31st March, 1933.

T-2 is the appropriate form to be filed.

This form must be filed in duplicate with the Inspector of Income Tax in whose district the Head Office of the company is situated, as stated, within four months from the close of its fiscal year. The corporation must estimate and pay the tax at the same time, though it may take advantage of the same method of payment by instalments as in the case of an individual except that the bi-monthly payments are due commencing two months after the due date for filing the return.

The penalty for late filing of the return of income is 5 per cent of the tax, with a maximum penalty of $500.

Family Corporations.—It should be observed that the 1932 taxation period is the last period in respect of which election by shareholders to be dealt with as a partnership under the family corporation provisions of the Act can be made, inasmuch as by the 1932 Amendments to the Act they were repealed.

The election for the taxation year 1932 must be made within thirty days after the date on which the return of income of the corporation is due to be made, i.e., four months after the close of the fiscal year.

Exemptions and Rates of Tax. Individuals.—The exemptions and rates of tax are set out fully on the Forms T-1 and T1-A. It is to be observed that where a taxpayer's income is in excess of $5,000 an additional 5 per cent of the amount of the tax, as provided in the schedule, is payable.

Corporations.—The statutory exemption presently provided is $2,000 and the tax is 11 per cent on the amount in excess thereof. When the income of a corporation is in excess of $5,000 an additional 5 per cent of the amount of the tax is payable.

These are the rates that are presently provided by the statute. Whether these will be the rates to be applied to the income of 1932 or not is at the present moment uncertain because in many past years the rates have been altered by budget announcement. Consequently all taxpayers, as in the past, should be on the alert in this regard.

Omitted Income.—Particular attention is drawn to the amendment of 1932 which provides that if any person omits to declare any dividend, rental, interest, royalties or other like income, and such income is subsequently ascertained to have in fact been received by the taxpayer, such person may be assessed as if double the income so omitted from the return had been received.

The Individual Income Tax forms have been designed to draw particular attention to this, and all persons will need to be particularly careful in this regard.

Letters by the Thousands

EACH year hundreds of thousands of letters dealing with matters of Customs and Excise are handled by the Records Branch of the Department. In the past calendar year 340,523 letters, received and sent out, passed through the Branch, according to a statement furnished the REVIEW by R. H. Evans, Registrar of Correspondence, who is Chief of the Branch. Compared with the previous year this total shows a decrease of 13,175 letters handled, while compared with 1930 it shows an increase of 31,327 letters. In the past year 194,900 letters were sent out, made up of Customs 130,600, Excise 39,500, sales tax 13,200, staff 10,600. Incoming letters numbered 145,623, made up of Customs 97,776, Excise 47,847.

The average number of letters handled each day last year was 1,135, made up of 650 letters sent out and 485 letters received. The daily average handled by the Branch in 1931 was 1,180 and in 1930 it was 1,030.

The following brief summary showing the manner in which the correspondence is handled at the Records Branch may be of interest: Immediately a letter is received it is stamped with the date of receipt, read, classified, given a file number, and then recorded in the Register of Letters received, where each letter is given a consecutive number; a précis of the contents is recorded, together with the date of receipt, name and address of the writer, name of officer or branch to which sent, and the date. It is then placed on a file which is composed of other related correspondence, and delivered to the proper branch or officer. A card index shows to whom each file has been sent.

Copies of all letters dealing with Customs and Excise matters sent out from the Department in answer to letters received are placed in binders, and a record is kept in ledgers. No letter that reaches the Records Branch is ever destroyed, as outgoing letters may contain important rulings or precedents governing departmental procedure.

Quebec Gold Output

TOTAL output of gold bullion in Quebec during 1932 amounted to 401,479 ounces, compared with 301,058 ounces for the previous year. The output for 1932 is approximately valued, exclusive of exchange premium, at $8,300,000.

Countries Which Take Canadian Wheat

GREAT Britain provided the best market for Canadian wheat during the six months ending on January 31, 1933, a total of 105,233,663 bushels having been exported to that country. The Netherlands took second place with purchases of 11,067,837 bushels, while Belgium came third with 10,177,480 bushels.

The principal countries to which Canadian wheat was exported in the six-month period under review, and the amount purchased by each, are as follows:—

Great Britain, 105,233,663 bushels; Netherlands, 11,067,837 bushels; Belgium, 10,177,480 bushels; Germany, 6,148,131 bushels; France, 5,898,141 bushels; China, 5,769,490 bushels; Italy, 2,436,503 bushels; Japan, 2,387,110 bushels; Norway, 1,726,341 bushels.

Fur Production in Alberta

FUR production in the province of Alberta for the season ending June 30, 1932, totalled 1,145,784 pelts, valued at $877,331, in comparison with the previous year's total of 941,401 pelts, valued at $1,118,027. The total muskrat catch was 512,977 valued at $205,190. Of ermine there were 262,091 pelts, valued at $138,908 and of silver and black fox there were 9,942 pelts valued at $198,840.

Instructions for Excise Officers

THE following official circular dated February 15, 1933, signed by H. D. Scully, Commissioner of Excise, has been issued to Collectors:—

Circular 189-C is hereby cancelled and the following substituted therefor:—

" With reference to Circular 189-C in which permission to manufacture certain pharmacopœial preparations from alcohol, in bond, is refused, you are instructed to inform licensed bonded manufacturers of pharmaceutical preparations and extracts in your port, also the officers in charge of these factories, that Tincture of Ginger may not be manufactured from alcohol in bond, unless and except in making such Tincture of Ginger not less than four pounds of Powdered Ginger Root shall be added to every gallon of alcohol 65 o.p. so employed."

It is understood that the foregoing decision will apply, notwithstanding that the Department may have previously approved of the formula for Tincture of Ginger submitted by the licensee.

All Tincture of Ginger formulæ are to be submitted to the Department for approval.

Passover Bread

COLLECTORS have been advised that by Order in Council, dated 28th January, 1933, authority is granted for the remission of customs duty, sales and special excise taxes, on Passover Bread or Matzos and the following Matzo products: Whole Wheat Matzos, Hygienic Matzos, Thin Matzos, Egg Matzos, Matzo Meal, Matzo Cake Meal, Matzo Farfel, Matzo Whole Wheat Meal, Matzo Cereal, Matzo Crackers, Hygienic Matzo Crackers, Whole Wheat Matzo Crackers, imported for use during the Passover season and entered at Customs from the 10th February to the 18th April, 1933, both days inclusive.

Water Power Development in Canada

THE total installed water power development in Canada has grown from 890,489 horse-power at the beginning of 1910 to 7,045,260 horse-power at the beginning of 1933. Most of the installations are in Central electric stations in which the capacity has increased over the above period from 586,502 horse-power to 6,111,641 horse-power. In the pulp and paper industry, over the same period of years, the installation grew from 115,042 to 600,996 horse-power and there are also large installations in connection with the mining and other industries. Canada's total hydraulic installation averages 670 horse-power per thousand of her population, a figure which places the country in an outstanding position amongst the water power using countries of the world.

The Automobile Then and Now

CANADA'S automobile exports are looking up. In the nine months' period from April 1 to December 31, 1932, automobiles and parts exported were valued at $6,373,039 compared with $3,550,222 in the corresponding period of the previous year. The Dominion held second place amongst the automobile exporting countries of the world in 1928, 1929 and 1930, dropping to fourth place in 1931.

The growth of the automobile industry is one of the outstanding features of this century. Thirty years ago the automobile was emerging from the experimental stage. Newspaper automobile advertisements of that day present striking contrasts with those of 1933, despite the fact that nearly thirty years ago an official Year Book printed the statement that "it is generally assumed that the limits of automotive development have been reached." One advertiser in 1903 boldly announced that vibration had been eliminated, the inference being that two riders could conduct a conversation if using the maximum expenditure of vocal energy. A vehicle, about this time, was advertised as the "Boss of the Road," the manufacturers announcing that in this car they had overcome all drawbacks such as jolt, common to other auto carriages. Another advertisement of a well-known make read "Nothing to watch but the road," and its economical advantage over the horse was emphasized as follows: "It does the work of six horses at an average cost for gasoline of $35 a year. Board for one horse costs $180 a year." A satisfied owner of a medium-priced car wrote the manufacturers in 1909, "it has carried us 8,063 miles so far, and barring punctures nothing ever happened to cause a moment's delay on the road." As an aftermath, the customer declared that the car was still in good shape.

In this age of speed, automobile manufacturers compare their products to something fleet and graceful, but one well-known manufacturer in 1909 drew a comparison between his new output and the Boston Opera House which had just been completed. The advertisement announced that the playhouse was no more replete in elegance, comfort, beauty and stability than this new enclosed car.

Automobile builders in those days claimed that four cylinders were unnecessary as well as expensive. In spite of this at least one large firm manufactured them, declaring they started three years ago with a 4-cylinder, air-cooled car and had never made anything else. In addition to this multiplicity of cylinders a strong advertising point thirty years ago was all-year-round service, and next to the claim of durability great stress was placed on the fact that a jack and full set of tools was furnished in addition to the horn, gas lamps and magneto.

Cigarettes

CIGARETTES entered for consumption in Canada during 1932 numbered 3,718,186,256; made up of domestic 3,713,314,266, imported 4,871,990. Excise duty collected on cigarettes during the year amounted to $21,343,169.

Ontario Gold Production

PRODUCTION of Ontario gold mines for December, 1932, totalled $4,135,536, which was the second highest monthly output on record. On two other occasions, namely May and June, 1932, Ontario gold mines produced in excess of four million dollars in a single month, the May output being $4,079,320 and that for June, $4,179,045. The December output represented a gain of $201,353 over the November production of $3,934,183.

The total production for the year 1932 was $46,773,154, or a gain of $4,035,878 over the 1931 value of $42,737,276.

An Old Tariff of Nova Scotia

IN the allegedly good old days shortly before Confederation the struggling colonies of British North America raised tariff walls. A good example of one of these tariffs, well preserved, was received recently by the *Editor*, described as a *Tariff of Nova Scotia. From 1st April, 1866, to 31st March, 1867. Published by Authority.* Numerous articles listed in the Nova Scotian tariff were, however, exempted from duty when imported from other British colonies in North America, and in "An Act to Regulate Customs Duties," prefacing the Tariff, it was stipulated that "The Governor in Council may, whenever it shall be advisable so to do, declare by proclamation, what other articles, the growth and production of the British North American Provinces of Canada, New Brunswick, Prince Edward Island, and Newfoundland, or any of them, may be imported into the Province free of duty."

The Act also stipulated that "Books, drawings, paintings or prints of an immoral or indecent character are prohibited to be imported into this Province under a penalty of fifty dollars for each offence, and the forfeiture of the parcel or package of goods in which such prohibited articles may be found." However, "Books or pamphlets not prohibited to be imported into the United Kingdom" were to be admitted free into Nova Scotia.

Only specific duties were levied in this little tariff with the exception of the following articles which were grouped into several classes and were dutiable at so much per $100:—

Clocks, confectionery, cigars and snuff, patent medicines: $20 duty on every $100 of the value.

Currants and figs, leather, including boots and shoes, meats, poultry: $10 duty on every $100 of the value.

Anchors, cables of hemp or iron, cotton yarn, cordage, iron in bars or bolts, etc., machinery, oakum, pitch, sail cloth, steel in bars, rods or sheets, tar: $5 duty on every $100 of the value.

All other goods, wares and merchandise not otherwise charged with duty, and not enumerated in the table of exemptions: $10 duty for every $100 of the value.

It is interesting to note that even in those days a line was drawn somewhere between what was to be considered as good liquor and what was not, for, rated at 90 cents a gallon, the following item was listed in the Tariff:—

Spirits and strong waters, not otherwise enumerated, . . . with the exception of varnish, shall be deemed spirits or strong waters.

In the dutiable list the Tariff contains 70 items; in the free list 69 items; and in the special list of exemptions on goods imported from other British North American colonies 27 items. At the end of the Tariff appears a short list of prohibited goods as follows:—

"Gunpowder, ammunition, arms or utensils of war, except from the United Kingdom, or any British Possession, and base and counterfeit coin, are hereby absolutely prohibited to be imported or brought, either by sea or inland carriage or navigation, into the British possessions in America."

HERE AND THERE

What is probably the world's furthest north golf links is located at Chesterfield Inlet on the northern shore of Hudson's Bay. Also it might be called the most exclusive of all golf clubs as it has a membership of only four, consisting of the Church of England missionary, the Roman Catholic missionary, the Hudson's Bay Company's Factor and his assistant. The membership fee, which entitles the payee to life membership, is ten polar bear teeth. The course is still in process of building, so far three holes being completed. They are 400 yards, 250 yards and 350 yards respectively in length, and are played three times in succession. Par for nine holes is 36.

While the tundra moss was suitable for the fashioning of an excellent fairway, the construction of greens presented some difficulty as grass will not grow so far north. This problem was solved, however, by building the greens from hard packed beach sand of which there is an expanse of ten miles near the course. Four Eskimo boys, one for each member, form the regular roster of caddies.

The first cast-iron plough was made in Canada more than one hundred years ago. The distinction of making that implement belongs to Earastus Parsons, a native of Lisle, Brome County, New York. In 1824 he moved to Chippawa, Ontario, near Niagara Falls. He was poor, but had an idea that cast-iron ploughs would be more serviceable than those of wood and wrought iron, which were then in general use. He gathered together scrap iron, constructed a rude furnace and cast three ploughs, which proved to be models of lightness and durability. The demand for his ploughs soon became great. In 1827 he died at the age of 38 years. In three years Parsons made a net profit on the sale of his ploughs of $6,000.

Prince Edward Island derived its name from Prince Edward, Duke of Kent, father of the late Queen Victoria. Its first inhabitants were the Souriquois Indians, who called the island *Abegweit,* "cradled on the wave." It was discovered by Jacques Cartier in 1534 and the French called it *Isle de St. Jean* (St. John's Island), by which name it was known till 1799, when it received its present name. In 1663 the island was granted to Captain Doublet of the French navy, as a fishing station, but not until 1719 did actual settlement by the French begin. In 1758 it became a British possession. The Island was annexed to Nova Scotia in 1763, but in 1769 was given a separate government, the first Governor being Walter Patterson, sent out from England. In 1773 the first General Legislative Assembly, the oldest in America, met in Charlottetown; in 1851 Responsible Government was granted, and in 1873 the island became a province of the Dominion of Canada.

In a room in the old provincial legislative building at Charlottetown, a tablet carries the following inscription: "In the hearts and minds of the delegates who assembled in this room on September 6, 1864, was born the Dominion of Canada. Providence being their guide they builded better than they knew."

Here is one concern, at least, that is making money in these troubled times. In the calendar year 1932, the Royal Canadian Mint in Ottawa issued 26,226,280 coins having a currency value of $665,200. The values of the silver coins were: 50-cent pieces, $18,400; 25-cent pieces, $134,000; 10-cent pieces, $134,600. Five-cent nickel pieces to the value of $165,000, and one-cent pieces in bronze to the value of $213,200 were issued.

Of the gold bullion received by the Mint during the year, 2,585,930 ounces gross weight was unrefined and 934,347 refined. It contained 2,829,529 ounces of fine gold and 328,671 ounces of fine silver. A total of 2,845,377 ounces of fine gold was delivered during the year to the currency branch of the Department of Finance and 27,844 ounces to manufacturers and others. This had a total value of $59,394,754. This gold came from the mines of Canada and provided the largest gold transaction since the war years, when the Mint refined much of the gold produced by the mines of South Africa.

EXPORTS THROUGH MONTREAL SHOWED INCREASE

Some Import and Export Figures for Past Calendar Year

Montreal Harbour in days of yore when sailing vessels were frequent visitors.

EXPORTS through Montreal for the twelve months of 1932 show an increase of approximately seven million dollars, according to figures compiled by the Dominion Bureau of Statistics. Imports through Montreal dropped by nearly thirty-seven million dollars, as compared with the previous year.

Domestic exports through the principal customs ports of the province of Quebec during the twelve months of last year, compared with the figures for 1931, are as follows:

Athelstan, 1932, $5,616,482, 1931, $8,856,557; Chicoutimi, 1932, $6,403,960, 1931, $3,156,789; Coaticook, 1932, $3,189,891, 1931, $5,475,610; Montreal, 1932, $122,440,505, 1931, $115,876,953; Quebec, 1932, $7,367,120, 1931, $6,920,146; Rock Island, 1932, $1,304,125, 1931, $2,056,689; St. Armand, 1932, $8,996,990, 1931, $12,092,881; St. Johns, 1932, $18,464,607, 1931, $40,628,836; St. Hyacinthe, 1932, $3,138, 1931, $1,798; Sherbrooke, 1932, $133,857, 1931, $174,214; Sutton, 1932, $2,725,575, 1931, $5,204,770; Three Rivers, 1932, $2,875,616, 1931, $4,473,891; total for Quebec, 1932, $187,722,173, 1931, $210,997,011.

Domestic exports for all the Canadian provinces during the twelve months of 1932, compared with the figures for 1931, are as follows:

Ontario, 1932, $120,048,755, 1931, $189,857,301; Quebec, 1932, $187,722,173, 1931, $210,997,011; Nova Scotia, 1932, $34,987,456, 1931, $42,649,023; New Brunswick, 1932 $32,850,743, 1931, $45,316,263; Manitoba, 1932, $4,560,629, 1931, $5,154,995; British Columbia, 1932, $109,557,788, 1931, $105,199,743; Prince Edward Island, 1932, $564,676, 1931, $1,210,885; Alberta, 1932, $278,577, 1931, $448,745; Saskatchewan, 1932, $1,630,191, 1931, $3,231,097; Yukon, 1932, $1,607,853, 1931, $1,270,940; total, 1932, $493,809,041, 1931, $605,336,003.

Quebec exported nearly half-a-million dollars worth of commodities more last year than in 1931, the respective figures being $7,459,686 and $6,971,853, these including foreign goods in addition to purely domestic materials. Declines were experienced by both Saint John and Halifax in export trade, the difference at the former amounting to $8,168,855 and at the latter to $4,967,018. Total exports from Saint John last year had a value of $23,346,508, and from Halifax of $25,103,289. Apart from Montreal, Vancouver and Quebec, export increases were shown by the following customs ports throughout the Dominion: Galt, St. Catharines, Oshawa, Sault Ste. Marie, Welland, Chicoutimi, St. Hyacinthe and Winnipeg.

Grain Deliveries

Wheat headed the list of grain deliveries last season by the Montreal Harbour Commissioners, the volume handled outwards by the local elevators showing an increase of 26,942,135 bushels over the previous year. It more than contributed for the total advance of all grains, the difference between 1931 and 1932 indicating a balance of 23,381,288 bushels in favour of last season.

Grain receipts and deliveries, month by month during 1932, were as follows:

January—receipts 23,828, deliveries 670,611; February—receipts 82,546, deliveries 381,030; March, receipts 14,115, deliveries 677,708; April, receipts 5,814,844, deliveries 5,675,655; May, receipts 19,228,259, deliveries 16,993,625; June, receipts 15,536,196, deliveries 15,768,069; July, receipts 12,166,714, deliveries 12,208,524; August, receipts 12,887,522, deliveries 11,740,943; September, receipts 13,950,471, deliveries 14,356,889; October, receipts 14,787,743, deliveries 14,169,708; November, receipts 13,344,759, deliveries 17,558,410; December, receipts 1,327,347, deliveries 2,692,428; total, receipts 109,164,344, deliveries 112,893,600.

INCREASED TRADE LAST YEAR

Toronto harbour was busy in 1932

TORONTO harbour continues to show increased water-borne trade, and net tonnage of vessels entered and cleared during 1932 totalled 5,361,604 tons, compared with 5,113,648 tons in 1931; 4,116,729 ton sin 1930, 3,931,203 tons in 1929, and 3,514,274 tons in 1928.

The cargo tonnage, inward and outward, for the year 1932 totalled 2,270,445 tons, an increase over 1931 of 148,379 tons. Coal and oil registered substantial gains and there was a slight increase in general merchandise, but there were also some declines, principally in building materials, such as cement and sand, owing to a lower volume of construction work. Although the cargo tonnage of 1932 shows only a moderate increase over 1931, it is nearly double the tonnage of 1,292,864 handled in 1930, the last year before the improved navigation facilities between Lake Erie and Lake Ontario, afforded by the Welland Ship Canal, came into general use.

Oil shipments into Toronto by water in 1932 totalled 175,751,000 gallons, an increase of 18,636,000 gallons as compared with 157,115,000 gallons in 1931. Grain shipments totalled 5,673,451 bushels unloaded at elevator and 1,917,718 bushels on vessels in winter storage, a grand total of 7,591,169 bushels as compared with 8,933,922 bushels in 1931.

EXPORTS OF APPLES

In 1932 Canadian apples to the value of $6,421,992 were exported to 32 countries. The British Isles bought the largest quantity—1,386,479 barrels.

HALIFAX SHIPPING HAD AN ACTIVE YEAR

Increase in Arrivals and Cargo Handled

THE port of Halifax experienced considerably larger trade by vessels arriving and departing on the Trans-North Atlantic trade route in 1932 than in the previous year. In number of arrivals and departures and in the cargo handled inward and outward the figures are all above 1931 as reported by the Halifax Harbour Commissioners. There was no appreciable increase or decrease in cargo tonnage moving on the Newfoundland, West Indies, Canadian Atlantic Coastwise, St. Lawrence River and Great Lakes, Asiatic, Mediterranean or South Pacific trade routes, but a decrease took place in South American trade due to diversion of corn imports from the Argentine to South Africa and to decreased imports of crude oil.

Total cargo tonnage inward for the calendar year 1932 is reported at 855,015 tons against 957,636 tons in the previous year. The outward cargo amounted in the aggregate to 603,068 tons compared with 633,501 tons in 1931. The total of inward and outward cargo was 1,458,084 tons against 1,591,136 tons handled in the preceding year. The number of cargo vessels was 2,612 inward and 1,878 outward, a total of 4,490 as against 4,791 vessels with cargo in Halifax harbour in 1931.

Trans-Atlantic Business

The Trans-North Atlantic figures show 195 vessels inward with 134,403 tons of cargo in 1932 against 171 vessels and 115,718 tons in the previous year. The outward traffic was handled by 221 vessels carrying 165,914 tons of cargo as against 214 vessels and 144,748 tons in 1931. The total cargo tonnage on the Trans-North Atlantic route of 300,318 compares with 260,466 tons in the previous twelve months.

The South American trade, inward and outward, totalled 361,087 tons in 1932 as compared with 500,826 tons in 1931. Nearly all of the trade on this route is handled inward, 22 vessels bringing in 357,850 tons of cargo in 1932 as compared with 44 vessels and inward shipments of 497,824 tons in the previous year.

Some of the cargo figures for other trade routes in 1932 were: West Indies and Cuba, inward 68,192 tons and outward 85,022 tons; Newfoundland and St. Pierre, inward 11,933 tons and outward 46,245 tons; St. Lawrence and Great Lakes, inward 60,269 tons and outward 130,773 tons; United States Atlantic Coastwise, inward 10,189 and outward 20,113; Africa, inward 18,611 and outward 840; Asiatic, inward 31,164 and nil outward; South Pacific 12,946 inward and 20,142 outward.

The total number of passengers landed and embarked at Halifax during 1932 amounted to 58,238 compared with 55,598 during 1931.

The quantity of mail handled inward and outward during 1932 totalled 113,403 bags as compared with 86,455 for 1931.

Halifax Tonnage Higher

Freight movement over Halifax Harbour Commission piers for the week ending February 17, 1933, showed a decided increase over tonnage handled during the same period last year. Inward and outward cargoes totalled 26,117 tons, as compared with 16,175 tons for the same week in 1932.

BRITISH COLUMBIA GOLD

The total gold output for 1932 in British Columbia is placed at 182,000 ounces worth $3,742,274. Other mineral production included: silver 7,400,000 ounces valued at $2,429,938; copper 57,400,000 pounds valued at $3,798,216; lead 256,000,000 pounds, worth $5,808,640; zinc 137,000,000 pounds worth $3,214,200; coal 1,616,400 long tons valued at $7,273,800; structural materials to the value of $1,800,000; and miscellaneous mineral and metals to the value of $585,232. The total tonnage of ore was approximately 4,750,000 tons and the total value roundly $28,650,000. The total production from British Columbia mines since their inception is estimated at $1,300,731,000.

WELL-KNOWN OFFICER DEAD

W. E. Perrin was Member of Headquarters Staff

IT is with deep regret that the REVIEW records the death on February 22, 1933, of Wesley Ellis Perrin, Head Clerk in the Correspondence Branch of the Department at Ottawa.

The late Mr. Perrin was born in Ottawa 43 years ago, and moved with his family to Smiths Falls, where he received his early education, later attending Toronto University. Before graduating, he wrote the Civil Service examinations, as a result of which he received an appointment as Acting Clerk in the Department of Customs, and was permanently appointed as a Second Division Clerk three months later.

In April, 1919, he was classified as a Clerk-Bookkeeper, and the following year was transferred from Customs to the Inland Revenue, at which time he was appointed to the position of Principal Clerk. In 1921, Mr. Perrin returned to Customs, and was promoted to Head Clerk in the Statistical Branch (Excise) in 1925. Two years later he was transferred to the position of Head Clerk in the Correspondence Branch, which he occupied at the time of his death.

Mr. Perrin was a man of unusual energy, and this, combined with his studious disposition and industrious habits, accounted in a large measure for the marked ability which he displayed in the discharge of his official duties. In his daily conduct with his fellow officials of the Department, extending over a period of twenty-one years, he made many firm friends, and he will be missed, not only because of the ability which he displayed, but also because of his bright and kindly personality.

Mr. Perrin was athletically inclined, and enjoyed tennis and badminton, in both of which he was proficient. He was a member of the Ottawa Tennis Club and the Rideau Badminton Club.

He was a staunch and devout supporter and attendant of the Dominion United Church, of which he was the Financial Secretary at the time of his death. He took an active and prominent part in fraternal circles.

By his death the Department loses the services of a faithful and efficient officer whose passing is much regretted.

VALUE OF FIELD CROPS

The total value of the field crops of 1932 for all Canada is now estimated at $424,057,900, as compared with $426,656,400 in 1931, and $662,040,900 in 1930. Wheat had a valuation of $133,866,000 compared with $117,890,000 the previous year, despite a drop in unit price from 39 cents to 31 cents a bushel.

Other field crops are valued as follows: oats $74,408,000; barley $17,007,000; rye $1,642,000; peas $1,287,700; beans $681,200; buckwheat $3,872,000; mixed grain $13,168,000; flaxseed $1,312,000; corn for husking $2,276,000; potatoes $22,566,000; turnips, etc., $10,095,000; hay and clover $96,096,000; alfalfa $15,085,000; fodder corn $7,991,000; grain hay $20,312,000; and sugar beets $2,393,000.

The total values for the leading provinces in the production of field crops are as follows: Ontario $113,861,000; Alberta $87,329,000; Saskatchewan $82,013,900; Quebec $70,880,000; and Manitoba $30,538,000. The decreases from the 1931 levels, are reported to be mainly in Ontario, Alberta, and British Columbia, with the most significant increases in Saskatchewan, Manitoba, and New Brunswick.

CANNED FRUIT EXPORTS

Exports of Canadian canned fruit, particularly pears, increased from 5,329,302 pounds in 1931 to 10,289,295 pounds in 1932. This increase was mainly due to larger shipments to Great Britain which amounted in 1932 to 9,329,780 pounds as compared with 4,911,678 pounds in 1931.

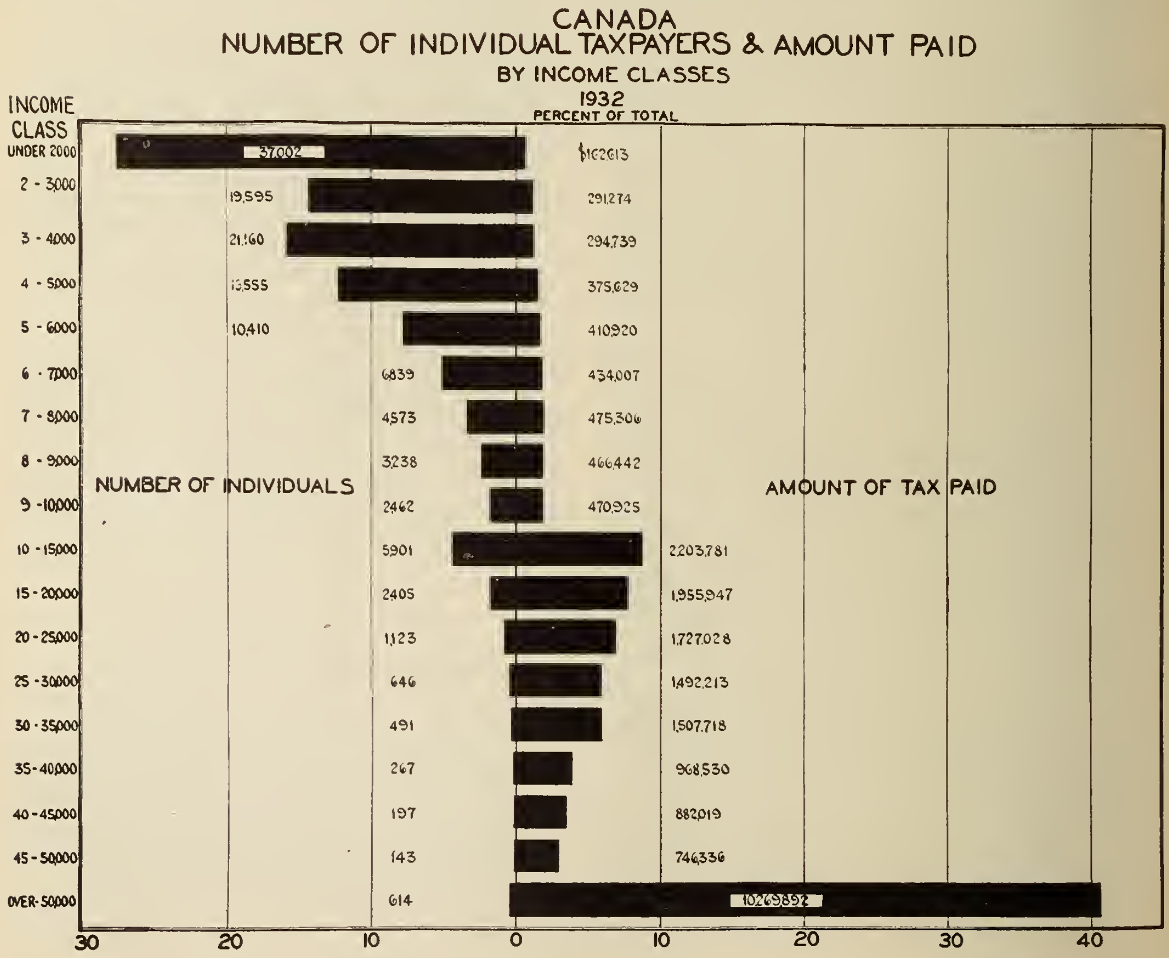
ITEMS OF INTEREST FROM INCOME TAX DIVISION

The accompanying chart shows the various income classes of citizens from whom the Income Tax of individuals is collected. It is based on the last completed fiscal year, 1931-32.

It will be noted that the chart indicates the income class (from under $2,000 progressively to over $50,000), the number of taxpayers in each class, the amount paid by each and by reference to the columns the percentage of taxpayers in each class to the whole and the percentage of payments by the same class to the total payments.

The total number of individual taxpayers in the year referred to was 133,621 and the total paid by them $25,283,914. Thus it will be seen that the income class under $2,000 numbering 37,002 taxpayers, representing nearly 28 per cent of the total taxpayers, contributed $162,613, which is approximately ·64 per cent of the total amount paid by individuals.

On the other hand, at the foot of the chart it will be seen that there were 614 taxpayers with incomes over $50,000 who contributed $10,269,892 (an average of $16,726 each) or



40·61 per cent of the total payments. Similar information is readily available covering the other classes by reference to the chart.

The following instructions have been issued to Inspectors of Income Tax throughout the Dominion by C. F. Elliott, K.C., Commissioner:—

Consolidated Returns

The privilege of filing consolidated returns will not be extended to any companies otherwise fulfilling the necessary qualifications for the filing of such returns, unless application in writing is made therefor to the Income Tax Division before the commencement of the business year of any of the companies concerned in respect of which consolidation is desired.

In other words the privilege is to be granted prospectively and not retrospectively.

Exchange

Premium or discount on exchange arising in the course of business, as opposed to an individual or company receiving dividends and interest. In determining the assessable income of any company or person that transacts business with persons outside of Canada, such company or person may adopt either of the following systems as may be deemed most expedient for the purpose of the business in dealing with and recording exchange.

If it be the custom of the company or person on receipt of invoices for goods purchased abroad to enter the invoices at par, leaving the discount or premium to be dealt with at the time of payment, then that system will be followed.

On the other hand, if it be the custom to take into consideration the discount or premium at the time of the receipt of the invoice, then that system will be followed.

Either of the above methods will be adjusted to actual facts as and when cash settlement is effected.

Likewise any such company or person having accounts received from persons situate abroad, if these accounts receivable are entered in the books of the company or person at par of exchange, then that system will be followed.

On the other hand, if the receivables are entered taking into account the premium or discount, then that system will be followed.

Either system will be finally determined according to the facts as and when settlement in fact is made.

In no case will a reserve for exchange be allowed.

Shareholders' Dividends

With the exception of dividends from mining and similar companies whose capital assets are of a wasting character and whose dividends are subject to an allowance for depletion, all dividends paid by a company while it is a going concern are taxable in full in the hands of the shareholders.

The only occasion on which a shareholder may receive back capital from a company is on the reduction of the company's capital by supplementary letters patent or on the winding up of the company, but even in such cases the provisions of Sections 16 and 19 of the Act apply.

The above does not apply in the case of dividends of Family and Personal Corporations covered by special legislation.

Claims for Inventory Decline

For purposes of assessment, inventories will be taken at cost or market whichever system is adopted by the taxpayer for any particular year.

However, a taxpayer will not be permitted, for assessment purposes, to change his inventory basis after the statutory date for filing the return.

ALBERTA TURKEYS

The total production of turkeys in Alberta sent to market last year is estimated at 4,000,000 pounds, a large proportion of which was sold in Eastern Canada and the British Isles.

DEPARTMENTAL RULINGS

Materials of all kinds for use only in producing or manufacturing preparations enumerated in Tariff Items 219a and 219c may be admitted under Tariff Item 791. This ruling is held to apply to importations entered on and after the 12th December, 1932.

The following articles of textile apparatus are of a class or kind made in Canada, and such articles, therefore, are not entitled to entry under Tariff Item 413:—

Leather Pickers of all kinds, except rawhide; Lug Straps of all kinds, including those of Hickory with Leather Plug; Dobby Harness Straps or Cords, Round or Flat, with or without Leather Ends; Check Straps, Picker Straps, and all other leather strapping used on looms; Leather Aprons and Tapes, for Condensers, Gill Boxes, Long Draft Spinning, and all similar so-called aprons of leather used in the textile industry.

Coal Heading Machines, as provided for in Tariff Item 410-o, are machines designed for cutting or driving a heading or entry, either circular or rectangular, into the coal seam in a mine, such heading or entry being the main road or "winning level."

The following copper and copper alloy products are of a class or kind now manufactured in Canada:—

Copper in rolls $\frac{3}{32}''$ to 20″ wide and ·00325″ to ·125″ thick.

Brass, bronze, gilding, and nickel silver, in sheets, strips, plates, rolls and circles, $\frac{3}{32}''$ to 48″ wide and ·00325″ to ·625″ thick.

(This supersedes the ruling on the above products in Appraisers' Bulletin No. 3293.)

EXCISE DUTY COLLECTIONS

An increase in the quantity of cigarettes entered for consumption is noted in Excise statistics for January, 1933. The comparative statements follow:—

Comparative statement of Excise duty collections during the months of January, 1932, and January, 1933:—

January, 1933, spirits potable, $357,864; January, 1932, $338,527. January, 1933, spirits, non potable, $81,747; January, 1932, $77,298. January, 1933, malt, $155,019; January, 1932, $224,526. January, 1933, cigars, $12,084; January, 1932, $22,107. January, 1933, cigarettes, $1,241,180; January, 1932, $1,676,127. January, 1933, manufactured tobacco, $283,396; January, 1932, $321,387. January, 1933, foreign raw leaf tobacco, $333,933; January, 1932, $427,071. January, 1933, beer, $14,578; January, 1932, $17,538. January, 1933, licences, $306; January, 1932, $63. January, 1933, total, $2,480,110; January, 1932, $3,104,647.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of January, 1932, and January, 1933:—

January, 1933, tobacco, cut, 1,065,533 pounds; January, 1932, 1,144,298 pounds. January, 1933, tobacco, plug, 300,491 pounds; January, 1932, 382,000 pounds. January, 1933, cigarettes, number 310,173,270; January, 1932, 278,473,830. January, 1933, cigars, number 3,965,735; January, 1932, 7,595,920. January, 1933, snuff, 50,922 pounds; January, 1932, 80,110 pounds. January, 1933, foreign raw leaf tobacco, 832,534 pounds; January, 1932, 1,063,412 pounds.

GRAIN EXPORTS LARGE

Grain exports from the port of Vancouver for the current crop year are heavy, and present indications are that a new record for the port may be established. Shipments of grain for the crop year, as at February 9, 1933, aggregated 62,182,946 bushels, according to the Vancouver Harbour Commissioners, as compared to 40,156,576 bushels to the same date last year. In the record crop year of 1928-29, shipments totalled 95,407,519 bushels. Expectations for the present crop year, which ends July 31, are that fully one hundred million bushels will be shipped. At date there were fifteen ships in port to load 2,772,640 bushels while on the same date last year there were only seven vessels in port.

WEST INDIAN FRUIT

Fresh fruit from the British West Indies is finding a good market in Canada, and during the winter season is entering both via Halifax on the Atlantic Coast and Vancouver on the Pacific. Imports of tomatoes and oranges have been especially heavy.

TRAFFIC AT NIAGARA FALLS

United States automobiles entering and leaving Canada through the port of Niagara Falls, via the three international bridges, in January this year, showed an increase of inwards 996 automobiles, outwards 953 automobiles, compared with January, 1932. Canadian automobiles inwards and outwards, however, decreased considerably, making a net decrease of 4,220 automobiles for the month. The number of passengers carried increased by 5,827. Following is a detailed summary covering international traffic through this port in January last:—

United States automobiles inwards 34,327, outwards 35,117; Canadian automobiles inwards 14,337, outwards 15,040; other vehicles inwards 3,399, outwards 3,381; passengers inwards 231,461, outwards 230,603.

Sixty-day touring permits issued for United States automobiles in January last numbered 2,613, an increase of 46 compared with January, 1932. Twenty-four hour touring permits numbered 32,009, an increase of 1,000; Traveller's vehicle permits 87. Touring permits issued for Canadian cars leaving Canada totalled 3,437 as against 4,413 in January last year.

ST. HUBERT AIR TRAFFIC

International air traffic inwards and outwards through the Customs Air Harbour, St. Hubert, Quebec, in January, 1933, was heavier than in the same month last year. The following summary covering traffic at St. Hubert in January, 1933, shows corresponding figures for January last year in brackets:

Aeroplanes inwards 27 (25), outwards 26 (25); passengers inwards 20 (14), outwards 45 (17); baggage examined inwards 22 pieces (12 pieces), outwards 51 pieces (15 pieces); bags of mail inwards 358, weight 5,375 pounds (6,238 pounds), outwards 229, weight 3,685 pounds (1,228 pounds); express inwards 209 pieces (149 pieces), outwards nil.

Aeroplane parts imported were valued at $443.

HULL MAKES GOOD SHOWING

Nine months Customs-Excise Collections increased

An excellent showing was made by the port of Hull, P.Q., for the first nine months of the present fiscal year in Customs and Excise collections. Revenue received from April 1 to December 31, 1932, was $365,164, compared with $285,173 in the corresponding period of 1931, being an increase of $79,991 for the nine months' term of this fiscal year. Increases were registered in each of the months with the exception of August. The port of Hull, which includes the outport of Lachute, has shown increased Customs-Excise collections for some time past, the fiscal year 1931-32 being $111,000 in advance of 1930-31. W. L. Caron is the Acting Collector at Hull.

MINERAL PRODUCTION IN B.C.

British Columbia's mineral production for 1932 is valued at $26,675,517, compared with $34,883,181 in 1931, according to preliminary estimates.

Lode gold production increased 146,039 ounces in 1931 to 184,350 ounces last year and the value from $3,018,894 to $3,810,846. The output of placer gold also increased from a value of $291,992 to $330,004. Estimated silver output of 7,200,000 ounces shows a decline of about 300,000 ounces compared with 1931. The value, however, was slightly up at $2,280,672.

Copper output of 48,600,000 pounds showed a decline from 63,194,299 pounds in 1931. Zinc production was also down at 130,000,000 pounds compared with 205,071,247 pounds, but lead production rose slightly to 253,000,000 pounds as against 248,783,508 pounds in the previous year. Copper output was valued at $3,064,716, lead at $5,416,730 and zinc at $3,145,220, all considerable reductions.

EXPORTS INCREASED

Canned tomatoes exported from Canada in 1932 amounted to 13,238,203 pounds, an increase of 6,823,813 pounds over the 1931 exports.

* * NEWS AND COMMENT * *

Montreal: Revenue collected at the Customs Express Branch, Montreal, in January, 1933, amounted to $101,836, a decrease of $34,282 compared with January last year. Packages delivered totalled 6,837, entries received 1,664. At the Customs Postal Branch collections in January last amounted to $45,346, as against $59,019 collected in January, 1932.

Toronto: The Customs Express Branch, Toronto, collected $150,067 in duties during January, 1933, as against $178,547 received in January last year. Packages received numbered 10,993, entries 2,224. At the Customs Postal Branch collections amounted to $49,290 in January this year as against $54,174 in January, 1932. Packages received numbered 23,550, packages delivered 22,154, entries 2,068.

One United States aeroplane reported inwards at the Leaside Customs Air Harbour during January last, and one reported outwards. Passengers inwards one, outwards one. Canadian aeroplanes inwards and outwards nil.

Victoria, B.C.: The British Empire absorbed more than half of the total waterborne lumber exported from British Columbia in 1932, a feature of the trade being the heavy exports to Australia, which purchased almost exclusively from the Pacific Coast province. The province also succeeded in securing a larger share of the total waterborne trade from northwest ports on the Pacific last year, the proportion increasing from 15·65 per cent in 1931 to 19·45 per cent in 1932.

British Columbia mills shipped a total of 446,889,543 feet board measure by water to all destinations in 1932, out of which 251,302,835 board feet were British Empire purchases. During the year, the Australian Commonwealth purchased 125,551,388 feet from British Columbia, or nearly three times as much as in the previous twelve months and 91·95 per cent of her total imports from the Pacific Coast. The United Kingdom purchased approximately 100,000,000 feet during the year, from British Columbia, or 71·42 per cent of its total purchases from the region as compared to 52·03 per cent in 1931.

Other Empire purchasers in 1932 included: New Zealand, 1,000,000 board feet; South Africa, 5,600,000; the West Indies, 8,200,000; South Sea Islands, 2,000,000; and India 500,000 board feet.

Sales to China at 53,341,172 board feet were steady but those to Japan dropped to 60,031,785 feet, or to about one-half of the previous year, Sales to United States amounted to 38,516,433 on the Atlantic coast, and to over ten million feet to California.

The pack of canned salmon in British Columbia in 1932 amounted to 1,081,000 cases, an increase over the 1931 pack of 395,900 cases. Except in the case of pinks, the salmon runs during 1932 were at least of average size and catch. The Sockeye pack—over 284,300 cases—was about 7,000 cases less than in 1931, and the output of canned steelheads, which usually is not more than 2,000, also decreased, although only slightly. On the other hand, the outputs of all other varieties of canned salmon—springs, cohoes, chums, pinks and bluebacks or young cohoes—were all larger than in the previous year. The chum pack increased by more than 250,000 cases, the pack of cohoes by 83,600, and the pack of springs by about 48,800 cases. Pink pack showed a gain of over 16,000 and 3,200 more cases of bluebacks were canned last year than in 1931.

Halifax, N.S.: Carrying automobiles, Canadian newsprint, and a good general cargo, the Canadian National freighter *Canadian Highlander* sailed from Halifax recently for Australia. Consignments of Canadian newsprint, along with general cargo, also will go forward to New Zealand by the Canadian National freighter *Canadian Leader*.

Four hundred tons of palm oil from the west coast of Africa were unloaded at this port recently. While palm oil has passed through Halifax before, the shipment of nearly 400 tons is the largest ever handled here.

Saint John, N.B.: Grain shipments from the port of Saint John in the twelve months of 1932 showed a decline, the total quantity delivered by the harbour elevators being 6,310,860 bushels, compared with 10,355,034 bushels in 1931. The present capacity of the port is 2,500,000 bushels, of which 1,500,000 can be accommodated in the Harbour Commissioners' elevator, one million in the C.P.R. elevator and 500,000 bushels in the C.N.R. elevator.

Heavy shipments of New Brunswick lumber were booked from Saint John for Great Britain during February, and further consignments will go forward in March. Six steamships in all are under charter to carry full cargoes of hardwood and spruce from the port to the United Kingdom, and will take an aggregate of approximately 8,600,000 feet board measure. Smaller shipments by liners calling at the Bay of Fundy port during the winter season have been steady, and are continuing.

A large quantity of box shooks manufactured in a Canadian mill is going forward to South Africa, there to be used to provide complete crates and cases for the shipment of South African oranges and other fresh fruits. A shipment, via the ss. *Cochrane* from Saint John, amounted to 200 standards, said to be sufficient shooks to provide 100,000 crates and cases.

Vancouver, B.C.: An annex, with a storage capacity of 465,000 bushels, has been added to Harbour Commissioners' Elevator No. 1, at Vancouver, and is now in operation. The new addition brings the capacity of Elevator No. 1 to 1,715,000 bushels, and the total grain storage capacity of the port to 17,843,000 bushels.

CANADA'S INLAND FISHERIES

The inland fisheries of Canada are among the country's valuable assets. The fish caught in large quantities for the commercial market in Manitoba come from Lake Winnipeg, Lake Winnipegosis, Lake Manitoba and the smaller lakes. Whitefish and pickerel are the chief fish caught, but pike, tullibee, goldeye and several other varieties are plentiful.

IMPORT AND EXPORT TRADE

Analysis of figures prepared by the Dominion Bureau of Statistics, giving the 70 leading commodities exported from Canada in the fiscal year ended March 31, 1932, indicates that 59 of the commodities show decreases in value of exports and 11 show increases. Ten of the commodities show increases in both quantity and value, viz: copper bars and rods, barley, oats, cattle, oatmeal and rolled oats, raw tobacco, butter, acids, rye and malt; while 36 show decreases in both quantity and value. Eight commodities, viz: fish, cheese, zinc, soda and compounds, logs (wood), square timber, binder twine and laths (wood) show increases in the quantity, but decreases in the value. Commodities exported, the total value of which was ten million dollars or more, were: wheat, newsprint paper, wood pulp, fish, wheat flour, planks and boards, raw gold, copper bars, rods, etc., raw furs, nickel, whiskey, cheese and barley. The principal countries receiving Canadian exports to the value of ten million dollars or more, in the past fiscal year, were: United States, United Kingdom, France, Japan, Belgium, Netherlands, Germany, British West Indies, including Bermuda.

In a similar table covering one hundred of Canada's principal commodity imports in the past fiscal year, the leading commodities imported, each showing a total value of over ten million dollars, were: coal, spirits and wines, machinery, crude petroleum, sugar for refining, green fruits, electric apparatus, automobile parts, plates and sheets (iron), books and printed matter. Of the one hundred commodities listed only 4 show increases in value, and 96 decreases. Quantity statistics are given on 46 of the commodities listed, and of this number 11 show increases in quantity imported. The principal countries from which Canada imported commodities in the past fiscal year, and from which total imports were valued at over ten million dollars, were: United States, United Kingdom, France, British West Indies, including Bermuda, Germany.

* * THE QUESTION BOX * *

Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) A licensed manufacturer or wholesaler passes a shipment on a pro forma invoice Form E.46 through the Postal or Express branch. Is he entitled to sales tax exemption by quoting his licence number and certificate?

(2) Does section 165 of Part III, of the Canada Shipping Act, mean that each time a vessel, subject to this part, leaves a Canadian port for a foreign port she has to report to the Shipping Master, whether there is any change in the crew or not, and secure for the Customs, before clearance is granted, a shipping master's certificate as per Sections 167 and 168 of Part III of the Canada Shipping Act? Do these requirements apply to lake boats or vessels leaving a Canada port for a United States port on the lakes, such as Chicago, Duluth, Detroit, etc.?

(3) What is the origin of the word "tariff"?

The answers are:—

(1) A licensed manufacturer is permitted to obtain articles and materials to be used in, wrought into, or attached to his taxable goods for sale, free from sales tax, upon quotation of his sales tax licence number. Similarly, he may obtain articles and materials which are non-permanent equipment, and which are solely for use in the production of taxable goods, by quoting the requisite licence number and the proper certificate.

A licensed wholesaler may obtain goods for resale free from sales tax, upon quotation of his licence number and proper certificate. It is immaterial whether the importation is made in these cases by mail, express, freight or cartage. The certificate and licence number must, of course, appear on the Customs Import Entry.

(2) Section 165 of the Canada Shipping Act is interpreted, with other related Sections of the Act, to mean that the Master of every Canadian foreign seagoing ship shall on every occasion on which he leaves a Canadian port, whether there has been any change in the crew or not, report to the Shipping Master and obtain the Shipping Master's certificate and produce the same to Customs before clearance is granted. The said Section 165 does not refer to vessels operating between Canadian and United States ports on the lakes.

(3) The word *tariff,* like many others used in commerce and navigation, is derived from the Italian *tariffa.* This again comes like many similar words from the East. In Arabian the word *arf* signifies to *know,* which, in the second form becomes *tarif,* signifying to make known. The substantive derived from the verb therefore signifies *notification.*

The *Editor* finds among his papers this explanation, which is given for what it is worth:—

The word *tariff* is traced from *Tarifa,* a Moorish name for a fortress on the Spanish promontory running into the Strait of Gibraltar, commanding the entrance to the Mediterranean Sea. From this *Tarifa* the Moors, during the domination of Spain, were accustomed to watch merchant ships passing into or out from the Mediterranean and to sally forth to levy duty on merchandise carried by the ships.

These questions will be dealt with in the next issue:—

(1) An automobile is entered as settler's effects. It is appraised at $900, the exchange rate is 15 per cent, which would bring the value to $1,035. After the usual deduction of $1,000 is made, would the balance of $35 be subject to duty?

(2) At which port in Canada did the greatest number of foreign tourists' automobiles enter for the sixty-day period in 1932?

(3) Can you give an explanation of the origin of the word duty in connection with taxes?

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

FEBRUARY-MARCH

ADDITIONS

New Brunswick

Bathurst (Shippegan): J. H. DeGrace, Sub-Collector of Customs and Excise, Limited Service.

Quebec

Sutton (Mansonville): J. O. Parent, Sub-Collector of Customs and Excise, Limited Service.

DEDUCTIONS

Nova Scotia

Halifax: James Williamson, Customs Excise Examiner (deceased).

Ontario

Orillia (Bracebridge): R. A. Findlay, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

Toronto: C. F. Stone, Special Exciseman, Grade 1 (superannuated).

Windsor-Walkerville: C. H. Williams, Customs Appraiser (deceased).

Alberta

Lethbridge (Coutts): R. M. Dickinson, Sub-Collector of Customs and Excise, Grade 2 (deceased).

Audit

Belleville: D. C. Smith, Excise Tax Auditor (retired).

Administrative

F. T. J. Ward, Principal Clerk (superannuated).

PROMOTIONS

Quebec

Montreal: Amédée Aucoin, from Special Exciseman, Grade 3, to Surveyor of Customs and Excise, Grade 8.

PROMOTIONS AND TRANSFERS

B. S. Abrams, from Sub-Collector of Customs and Excise, Grade 1, Union Bay, B.C., to Collector of Customs and Excise, Grade 2, Nanaimo, B.C.

H. H. Becker, from Customs Excise Examiner, Kitchener, Ont., to Sub-Collector of Customs and Excise, Grade 2, Waterloo, Ont.

T. B. Lyons, from Excise Tax Auditor, Audit Branch, to Chief Customs Excise Clerk, Grade 8, Port of Montreal, Que.

DISMISSALS

Kitchener (Waterloo): G. A. Tooley, Customs Excise Examiner (services dispensed with for absence from duty without leave and conduct unbecoming a Customs Excise Officer).

Windsor-Walkerville: J. S. Sheldon, Computing Clerk (services dispensed with for absence from duty without leave).

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts received during the eleven months of the fiscal year February, 1932 and February, 1933. (Decrease marked*)

Districts	1931-32	1932-33	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	40,103 30	84,181 23	44,077 93
Halifax	810,573 02	865,442 58	54,869 56
St. John	521,638 98	578,635 03	56,996 05
Quebec	1,035,183 17	963,038 40	* 72,144 77
Montreal	19,126,227 82	19,454,830 39	328,602 57
Ottawa	2,681,160 63	4,203,827 51	1,522,666 88
Kingston	134,611 15	129,733 76	* 4,877 39
Belleville	303,859 75	381,555 13	77,695 38
Toronto	16,826,888 29	16,973,608 37	146,720 08
Hamilton	4,839,282 97	4,090,602 85	* 748,680 12
London	5,038,683 46	4,695,604 77	* 343,078 69
Fort William	179,584 19	191,016 48	11,432 29
Winnipeg	2,150,246 46	2,099,559 80	* 50,686 66
Regina	194,741 09	192,059 59	* 2,681 50
Saskatoon	194,585 15	140,866 76	* 53,718 39
Calgary	1,345,713 45	991,960 85	* 353,752 60
Edmonton	412,519 42	390,625 80	* 21,893 62
Vancouver	4,197,408 33	3,904,409 06	* 292,999 27
Yukon	9,849 96	11,553 54	1,703 58
Total	60,042,860 59	60,343,111 90	300,251 31

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1932 AND 1933

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,275,351 11	4,831,920 96		
Less Refunds and Drawbacks	654,807 45	472,948 09		
Net	6,620,543 66	4,358,972 87	2,261,570 79	....
EXCISE TAXES	5,025,662 90	5,593,365 56		
Less Refunds and Drawbacks	65,760 22	135,231 47		
Net	4,959,902 68	5,458,134 09	....	498,231 41
EXCISE DUTIES	3,230,033 89	2,382,408 32		
Less Refunds and Drawbacks	36,579 89	48,998 74		
Net	3,193,454 00	2,333,409 64	860,044 36	....
SUNDRY COLLECTIONS	68,209 47	57,071 11		
Less Refunds and Drawbacks	17 86	11 58		
Net	68,191 61	57,059 53	11,132 08	....
Net Totals	14,842,091 95	12,207,576 13	3,132,747 23	498,231 41
Net Decrease	....	....	2,634,515 82	

TOTALS FOR ELEVEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	102,073,033 34	69,978,107 71		
Less Refunds and Drawbacks	9,199,384 06	6,627,505 98		
Net	92,873,649 28	63,350,601 73	29,523,047 55	....
EXCISE TAXES	52,928,921 10	74,808,006 03		
Less Refunds and Drawbacks	571,097 70	1,019,304 66		
Net	52,357,823 40	73,788,701 37	....	21,430,877 97
EXCISE DUTIES	45,522,931 25	37,166,064 72		
Less Refunds and Drawbacks	629,556 76	1,659,537 32		
Net	44,893,374 49	35,506,157 40	9,386,847 09	....
SUNDRY COLLECTIONS	849,613 33	837,929 67		
Less Refunds and Drawbacks	755 62	1,395 27		
Net	848,857 71	836,534 40	12,323 31	....
Net Totals	190,973,704 88	173,482,364 90	38,922,217 95	21,430,877 97
Net Decrease	....	....	17,491,339 98	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF FEBRUARY 1932 AND FEBRUARY 1933

—	February 1932	February 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	931,665 05	1,333,337 76	....	401,672 71

TOTALS FOR ELEVEN MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	60,042,860 59	60,343,111 90	....	300,251 31

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF FEBRUARY, AND THE ELEVEN MONTHS ENDED FEBRUARY, 1932 AND 1933.

—		February, 1932		February, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			36,431,055		26,397,528
Total Exports (Foreign Produce)			587,737		416,451
Principal items of Exports—					
Wheat	Bush.	9,898,363	5,881,396	10,922,337	5,240,759
Wheat flour	Brls.	337,513	1,184,085	333,114	1,009,067
Fish	Cwt.	282,867	1,750,893	240,319	1,119,694
Furs	$		1,836,043		1,669,944
Meats	Cwt.	39,433	528,123	43,425	429,271
Cheese	Cwt.	6,686	84,792	3,063	39,040
Planks and boards	M ft.	60,445	1,097,119	37,714	553,121
Wood pulp	Cwt.	762,909	1,746,717	565 269	1,411,226
Newsprint	Cwt.	2,848,904	6,894,515	2,148,926	4,261,033
Automobiles and parts	$		214,460		247,418
Copper, partially manufactured	Cwt.	231,466	1,761,714	125,349	573,252
Nickel, unmanufactured	Cwt.	43,609	943,531	34,694	746,515
Imports entered for Consumption—Free goods			11,270,945		7,624,148
Imports entered for Consumption—Dutiable goods			24,315,140		15,888,907
Total Imports entered for Consumption			35,586,085		23,513,055

—		Eleven months ended February, 1932		Eleven months ended February, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			536,594,995		437,328,621
Total Exports (Foreign Produce)			9,951,765		6,331,628
Principal items of Exports—					
Wheat	Bush.	181,395,299	109,605,133	224,557,550	123,006,037
Wheat flour	Brls.	4,998,961	17,428,773	4,778,101	15,529,163
Fish	Cwt.	3,699,992	22,869,357	2,499,289	15,840,765
Furs	$		11,236,304		9,610,177
Meats	Cwt.	270,863	4,298,759	549,089	6,039,123
Cheese	Cwt.	844,943	10,475,309	852,587	8,701,134
Planks and boards	M ft.	828,127	17,295,234	560,215	10,182,409
Wood pulp	Cwt.	10,788,827	25,437,212	7,895,338	15,973,498
Newsprint	Cwt.	36,509,131	94,860,187	30,499,592	68,732,909
Automobiles and parts	$		4,012,651		6,988,342
Copper, partially manufactured	Cwt.	2,199,195	17,832,663	2,096,317	11,015,314
Nickel, unmanufactured	Cwt.	507,522	11,278,359	274,877	6,338,624
Imports entered for Consumption—Free goods			172,787,613		139,928,285
Imports entered for Consumption—Dutiable goods			348,268,085		233,491,362
Total Imports entered for Consumption			521,055,698		373,419,647

CANADIAN TOBACCO FOR MANY LANDS

PROGRESS made in the production of high quality tobacco in Canada during the past five years is exemplified by the interest other countries have shown in the Canadian product. In 1927 the total exports of unmanufactured Canadian leaf tobacco amounted to 5,867,479 pounds; in 1932 it rose to 9,614,000 pounds for the first eleven months, January to November inclusive. In 1927 the only countries purchasing Canadian tobacco were the British Isles, Netherlands and the United States. The bulk of these deliveries were made to Britain. In 1932 the total exports had not only nearly doubled but the countries interested in Canadian leaf tobacco included the British Isles, Barbadoes, Sierra Leone, Jamaica, Gambia, Belgium and the United States.

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The National Revenue Review

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Department of National Revenue

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J. Sydney Roe, Editor

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Last Year's Tourist Travel

A DOMINION-WIDE summary covering foreign tourist traffic in 1932, compiled by the Department of National Revenue, and contained in this number of the REVIEW, shows that over four million foreign automobiles were entered for touring purposes last year through Canada's frontier ports. Compared with the previous year a decline of over 800,000 cars is shown. While totals from every province show decreases, several of the ports, however, show substantial increases. The summary shows, also, a shrinkage of about 160,000 in the number of Canadian cars reported outwards for touring purposes. The bulk of automobiles reported outwards each year by Canadian tourists is from Ontario, British Columbia and Quebec. Ontario again leads the other provinces in the number of foreign cars entered, with a total nearly three times greater than the combined total of all the other provinces. Over half a million foreign cars entered the province of Quebec, and about half that number entered New Brunswick. The port of Windsor, Ontario, continues to hold her lead by a good margin over all other ports in the Dominion, with Fort Erie and Niagara Falls taking second and third places.

Complete and Accurate Information Needed

CANADIAN foreign trade statistics are receiving much attention these days, and the Department of National Revenue is responsible for the preparation of these returns. They are compiled entirely from import and export entries, and it is therefore important that entries should contain exact information required for statistics with regard to description, quantity, value, and other details of goods imported or exported.

The Statistical Classifications are revised from time to time, and this year the Import Classification has been reprinted and issued to the ports. All tariff changes up to April 1, 1933, have been provided for, and in addition, a limited number of new items has been included to cover goods not heretofore separately classified. The Statistical Branch of the Department asks for the co-operation of the ports in securing all the necessary information to make trade returns as complete and accurate as possible.

Exports to British Isles

EXPORTS from Canada to the British Isles in the calendar year 1932 were valued at $178,171,680, an increase of $6,636,858 over the 1931 exports' value. The exports to Australia, Belgium, Netherlands, Spain, Honduras, Panama, Peru, Roumania, Sweden and Norway also were higher in value in 1932 than in the previous year.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Jail Bait, a book by Sally Chayes, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

Almanach Gaulois, an illustrated magazine published by " Editions Prima," 44 Rue Servan, Paris, France.

All Women Die, a book by P. J. Wolfson, published by The Vanguard Press, 100 Fifth Avenue, New York, U.S.A.

Calgary Eye Opener, an illustrated monthly publication, published in Minneapolis, Minn., U.S.A.

Film Fun, an illustrated monthly publication published in New York, U.S.A.

Lady By Chance, a book by Charles G. Shaw, published by The Macaulay Company, New York, U.S.A.

Female, a book by Donald Henderson Clarke, published by The Vanguard Press, 100 Fifth Avenue, New York.

The Cautious Amorist, a book by Norman Lindsay, published by Farrar & Rinehart Inc., New York, U.S.A.

Ballyhoo, an illustrated monthly publication, published by Dell Publishing Co. Inc., 100 Fifth Avenue, New York, U.S.A.

College Life, an illustrated monthly publication, published by College Life, 570 Seventh Avenue, New York, U.S.A.

Restricted Preparations

COLLECTORS are informed by official Circular signed by H. D. Scully, Commissioner of Excise, that the Department has added Tincture Camphor Compound (Tincture Opii Camphorata) to the list of restricted preparations.

The quantity of Tincture Camphor Compound, which may be supplied to any retail druggist, licensed to carry on business as such, under the statutes of the respective provinces, is limited to eighty (80) ounces per month.

The above stated quantity may be supplied in bottles, or in bulk, and the total shall not exceed eighty ounces.

On or before the tenth day of each month, the manufacturer is to forward to the Commissioner of Excise, Ottawa, a return, in detail, showing date of sales made during the preceding calendar month, also the name and address of the purchaser and the quantity purchased.

Form K-70, changed, is to be used for making the return, and is to be signed by the manufacturer. Forms may be obtained from Collectors of National Revenue.

Changes in Ports

THE following changes are made in the list of ports, outports and Preventive stations, effective on and after the dates indicated hereunder:

Hubbards, N.S., a Preventive station under the survey of the port of Halifax, closed from and after the 13th March, 1933.

Munroe's Point, N.S., a Preventive station under the survey of the port of Baddeck, closed on and after 1st January, 1933.

Beebe Junction, an outport under the survey of the port of Rock Island, Que., changed to " Beebe " on and after 1st April, 1933.

Four Veteran Officers Retire

FOUR veteran officers, J. C. Creelman, J. M. Peaker, M. H. Goodspeed, and Alide Lacerte, of the headquarters staff, retired on superannuation on April 1, 1933. The four officers had a combined service of 161 years.

J. C. Creelman has 30 years service to his credit. He was born at Bass River, Nova Scotia, and entered the Customs service temporarily in that province in 1897. He was appointed Clerk in 1903, was promoted to Senior Clerk in 1913, and two years later was given the rank of Appraiser and was transferred from Nova Scotia to headquarters. Mr. Creelman was appointed Customs Reviewing Appraiser April 1, 1919, and received his promotion to Chief Clerk in 1925.

J. M. Peaker entered the Customs service in 1899 as Preventive Officer at Toronto. Prior to this, however, he acted temporarily as Sub-Collector at Parry Sound, Ontario. Mr. Peaker was transferred to headquarters in 1901. He was classified as Supervisor of Drawback Claims in 1919 and as Head Customs-Excise Checking Clerk three years later. He was promoted to Chief Clerk in 1925. Mr. Peaker has a record of 34 years service.

M. H. Goodspeed was born in New Brunswick. He first served in the Department at Saint John in 1886, in the capacity of Landing Waiter and Clerk. Mr. Goodspeed was transferred to headquarters in 1901. He passed through the grades up to the rank of Inspector of Customs and Excise. In 1914 he was appointed Assistant Chief Clerk of Correspondence, was promoted to Head Clerk in 1919, and received his promotion to the position of Inspector in 1921.

Alide Lacerte was first employed in the Dominion government service in 1882, when Sir John A. Macdonald was Prime Minister, and was superannuated April 1, 1933, with 51 years of service to his credit Mr. Lacerte's first employment was with the Department of Public Works, being transferred to the Customs Department in 1885. He served at the port of Ottawa from 1898 to 1907, at which date he entered the Statistical Branch at headquarters.

St. Hubert Air Traffic Increased

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in February last increased substantially compared with February, 1932. In the following detailed summary furnished the REVIEW by Paul E. Jensen, Customs-Excise Examiner, increases over figures for February last year are shown:—

Aeroplanes reported numbered 53, inwards 27, outwards 26, increase 6; passengers 66, inwards 28, outwards 38, increase 39; baggage examined 71 pieces, inwards 30 pieces, outwards 41 pieces, increase 42 pieces; bags of mail 485 (7,699 pounds), inwards 329 (5,198 pounds), outwards 156 (2,501 pounds), increase 13 (452 pounds); express parcels inwards 189, outwards nil, increase 31.

Value for duty of aeroplane parts imported $23.

Highways in New Brunswick

OF interest to tourists is the fact that New Brunswick has a total road mileage of 11,822 miles, divided and classified as follows:—main trunk highways, 1,388 miles; secondary trunk highways, 3,247 miles; branch or by-roads, 7,187 miles. Construction and maintenance of New Brunswick's highway system last year cost the province $2,625,325.

Animal Contagious Diseases Act

THE attention of Collectors is directed to the Ministerial Order of the Department of Agriculture, dated March 8, passed under Section 17 of the Animal Contagious Diseases Act, which reads as follows:—

> Under and by virtue of the authority conferred upon me by Section 17 of the Animal Contagious Diseases Act, Chapter 75, R.S.C., 1927, I do hereby order that:
>
> The importation, or introduction, into Canada, from all countries, of second-hand, or previously used cheesecloth and other fabrics, which have been used in the covering of meats, is prohibited, unless the shipment is accompanied by the sworn declaration of the shipper that the fabrics have been boiled in a solution of caustic potash or caustic soda.
>
> Dated at Ottawa, this eighth day of March, One thousand nine hundred and thirty-three.

The Cup That Cheers

TEA—the cup that cheers but does not inebriate—being a favourite beverage of the Canadian people, it may be of interest to readers of the REVIEW to outline the procedure followed by the Department of National Revenue to ensure that this product of general and daily use in thousands of homes is pure and unadulterated. The following article was prepared at the suggestion of the *Editor* by E. H. B. Harrison, the official tea examiner attached to the Customs Division at Departmental headquarters.

Teas shipped to Canada either from London or the producing countries are delivered into Customs warehouse, and, before the importer can take delivery of the teas, samples are taken from the various chests and forwarded to the tea examiner at Ottawa, who tests them for adulteration or unfitness for public consumption. If the samples fail to measure up to the Customs regulations, which is not often, the entire shipment is forfeited to the Crown and destroyed.

When the samples are received at the Department from the different ports of entry, the entry numbers are removed from the tins and departmental numbers affixed before they are sent to the Tea Examiner. In testing teas for adulteration or unfitness for use, examination is made with particular regard to the appearance of the leaf after infusion. In the testing, the tea is weighed in small scales especially made for the purpose, and a portion equal in weight to a ten cent piece is dropped into a small china pot. Boiling water is then added and the lid is placed on the pot. After five or six minutes the liquor is poured into a small cup, drained, and the infused leaf is tapped from the pot on to the lid which is inverted for the purpose. The taster then begins the examination of the tea, first by tasting the liquor (but not swallowing same) when warm, for any such taste as would indicate mustiness or scum on the top; then by examination of the dry leaf, and also of the leaf after infusion, for foreign matter. Great care has to be taken to see that leaves, other than those of the tea plant, have not been added, also to see that the leaves are free from grit. Teas are tested also by chemical analysis in cases where teas are found on the infusion test to be unsound or unfit for use.

Tea is a term applied specifically to the leaves of the tea plant and to the beverage infused from them. The Chinese name is *Cha*. The tea plant is an evergreen tree. The leaf is strongly veined, with saw-like edges, and both black and green teas are made from the same kind of bush. The Chinese may have used tea medicinally as early as the 4th century, but not as a beverage until the 6th century. By the 9th century, when it was introduced into Japan, tea had become the staple Chinese drink. It was introduced into England by Christopher Borough in 1579, who accompanied a trading expedition into Persia. It was not until early in the 17th century that tea drinking became fashionable.

Tea cultivation was carried from China to Japan in the 13th century. These two countries supplied practically all the tea that found its way to the Western markets until about 1830, when cultivation was commercially established in Java by the Dutch. About this time experiments were carried out by the East India Company to the end of establishing tea cultivation in Assam. In 1836 a sample from these early plants was sent to London by the East India Company after experiments in Assam. In 1840 tea cultivation in India was started as a commercial enterprise by the Assam Company. The tea industry was introduced into Ceylon about 1840, when some plants were received from India. Later on plants were received from China and Assam. At first, however, there was no inducement to cultivate on a large scale until, better methods of production being introduced from India, cultivation and manufacture were improved, and the Ceylon industry was established.

The young tea bush takes three or four years to reach maturity, and is not in full bearing until the seventh or eighth year. It will grow to a height of 20 or 30 feet, but is kept down to about 4 feet to facilitate plucking and ensure a supply of young and tender shoots. The pruning, which requires practice and very careful supervision, is done by women and older children. Usually only the bud and two leaves are plucked, the larger and coarser leaves being left on the bush.

After the tea is taken to the factory the leaf passes through several stages, such as withering, rolling, fermentation, sorting and packing. First—withering—the leaf is spread on shelves and allowed to wither about 24 hours according to climatic conditions. This is an important part in determining the quality of the tea. The leaves are spread so as to allow free upward and downward circulation of the air. Through this process the leaf loses much of its moisture and becomes soft and pliable. It is then placed in the rollers. This twists the leaf and breaks open the cells containing the properties which give colour, strength and flavour to the cup of tea when brewed. The process of rolling breaks up the leaf and makes it ready for fermentation. The leaf assumes a coppery colour during fermentation. In due course the leaf is dried to arrest fermentation, which, if allowed to go too far destroys the quality and flavour. The machine for drying is comprised of wire bottomed trays on which the leaf is spread, and subjected to a continuous hot air current from an adjoining furnace by means of a mechanically driven fan. The fermented leaf, which has previously been through the rollers and is in a damp and sticky condition when spread on the trays for the drying machine, is dried at a temperature sufficient to drive off the moisture. During this process the tea assumes the black appearance with which everyone is familiar.

Green tea is unfermented, with the exception of Oolong and Formosa, which are semi-fermented. The principle names are Gunpowder, Imperial Gunpowder, Young Hyson and Hyson. India and Ceylon also produce some green tea, graded as Young Hyson and Hyson and Hyson 2, Gunpowder and Dust. The quantity, however, is small.

The chief grades of Indian and Ceylon teas, when the final stage of firing (drying) is completed, are in an unassorted condition. They are put through sieves of various meshes into different grades such as Broken Orange Pekoe, Broken Pekoe Orange, Pekoe Pekoe, Pekoe Souchong, Souchong, Souchang Fannings and Dust. Some estates even make fancy teas such as " Golden Tips " (a small shipment of this grade was sold some years ago at auction in Mincing Lane, England, at fifty dollars per pound), Flowery Orange Pekoe and Flowery Pekoe.

After the teas have been graded, they are packed into chests lined with aluminum, which are practically airtight, and are then dispatched to either Colombo or direct to the London Sales, and other countries.

Tariff

(*Editor's note.*—The following interesting notes on Tariff were submitted by E. J. Struthers, Collector of National Revenue, Rock Island, Quebec.)

THE origin of the first *Tariff* is hidden in the mists of antiquity. Even the ancient Greeks had a word for it, and that word was *Pentecoste*. In the writings of *Harpocration* mention is made of a duty of one-fiftieth (two per cent) levied on the imports and exports at Athens. In the Greek Letters mention is also made that the collection of customs was farmed out, probably from year to year to the highest bidder. Such holders of the right to collect were called *Telonae*, from the Greek word *Telos* meaning a tax. The collection of tariff charges in those days was more than likely made only at the harbours, for nothing is said by the ancient writers of customs duties on articles brought in by land. Evasion of paying duties, or smuggling was, however, mentioned by *Demosthenes* in one of his speeches around 350 B.C., so human nature in those days was in some respects much the same as in our time. Penalties were provided for that misdemeanour, and also for the *Telonae* who defaulted in their payments of revenue.

The Romans, too, knew tariff as *Portorium,* levied likewise as a customs duty on imports and exports. It was introduced at Rome as early as the time of the kings (before 534 B.C.) and was generally leased to men known as *Publicani.* In St. Luke's Gospel there is a reference to such a man, "And behold there was a man named Zacchaeus which was chief among the publicans, and he was rich."

Old England knew it too. *Octroi,* the king's eighth, was one name by which tariff was known in France. This was at times even applied to goods entering some towns in France and so collected until a comparatively recent date. In Rapin's History of England, printed in the late 1700's, may be found a complete treatise on the sources of revenue of the Crown, which reads in part as follows:—

"Besides the customs paid the king for wines, there were other duties payable to him by merchants or traders, for their merchandise imported or exported, and for commodities conveyed along the river Thames. The duties paid by merchants were anciently called Disme, Quinzime, etc.

"In the fifth of John (fifth year of King John's reign, A.D. 1204), Hugh Oifel proffered one thousand marks to have the quinzime arising from merchandises throughout England, from year to year. In the fifth of King John, William de Wroteham, and others, accounted for the quinzime of merchants at the several ports of England, except Len; the quinzime of London was eight hundred and thirty-six pounds, etc.; of Boston seven hundred and eight pounds, etc.; of Len six hundred and fifty-one pounds, etc.; of Southampton, seven hundred and twelve pounds, etc."

In this history it was also found that even so great a document as the Magna Charta, written in 1255, referred to the principle of tariff, for Sections 14, 15 and 16 of that document dealt with the subject. Also from reading that history it would appear, as in old Greece, the traders in England were under heavy penalties to import and export only at specified ports, and, as with octroi in France, the tariff rate quoted became the name of the duties, as 10 per cent disme and 15 per cent quinzimes.

When Smugglers were Hanged

ANCIENT records of smuggling operations in other lands, and in other times, and the measures taken to combat them, are full of exciting incidents. Smuggling in Europe reached its peak in the 18th century and flourished well on into the 19th. In many of the coast towns and villages of England, especially along the English Channel, public opinion was on the side of the law-breakers, who constituted a large part of their population. Many fishermen, farmers, and general labourers, when business was slow, tried their hand at illicit trade. Tea, tobacco, brandy and rum formed the bulk of the cargoes run across the channel from France, and all kinds of sailing vessels were used, including sloops, smacks, luggers and yawls. The larger luggers, when heavily armed, sometimes proved more than a match for the King's cutters, and some embarrassing situations occurred. A story is told how one day a smuggler's lugger sailed into an English bay and finding a Customs cruiser lying at anchor, peremptorily ordered the government boat to cut cables and clear out on pain of being immediately sunk. Greatly outclassed, the King's cutter deemed it prudent to quietly sail away. This was about 1770. Daily the smugglers grew more bold and lawless, until honest traders despaired of any protection to business. One group of smugglers in particular, known as the

Hawkhurst gang, terrorized a section of the country. To meet this danger law-abiding citizens banded together, calling themselves the Goudhurst Band of Militia, and tried to curb the activities of the gang, but to no avail. Finally the Hawkhurst group committed an act that stirred the government into action. In attempting to run a cargo consisting of 2 tons of tea and 39 casks of brandy and rum from France their cutter *The Three Brothers* had been seized by a Customs vessel and the contraband goods transported to the Poole Custom House. The gang immediately plotted recapture. Collecting about thirty of their number, they armed themselves with swords and pistols and rode to Poole. Late that night they broke into the Custom House, seized the contraband tea and liquor, and rode back openly through the towns and villages, hailed on all sides as conquering heroes.

Shortly after this exploit a proclamation was issued, signed by the King, offering substantial rewards for the apprehension of the offenders. Popular sympathy, however, for the smugglers was such that no names were divulged. But a further act on the part of the Hawkhurst gang, this time of wanton cruelty, sealed its doom. Two men, one a Customs officer, sent to investigate the Custom House hold-up, were waylaid by the smugglers, tortured and put to death. The authorities were now aroused. The laxity of law enforcement had been demonstrated. Customs and Excise officers were helpless to carry out their duties, unprotected as they were; magistrates dared not convict. The Commissioner of Customs at London proclaimed a reward of £500 for the capture of members of the Hawkhurst gang, and adequate protection was promised those undertaking the trials. Results quickly followed. Several of the smugglers were taken, tried and executed, and their bodies hung in chains at conspicuous points on the coast and highways. By 1749 the Hawkhurst gang was entirely broken up, and the manner of its going exerted a sobering influence on all others engaged in the smuggling trade.

The Stirring of the Sap

THE sure and certain sign of the coming of Spring in Eastern Canada is the stirring of the sap in the maple trees. The principal source of the maple sugar and maple syrup production in Eastern Canada is the Province of Quebec. The Provinces of Ontario, New Brunswick and Nova Scotia also produce substantial quantities of both sugar and syrup.

The first detailed published account of maple sugar production in Canada was submitted to the Academy of Sciences in Paris in 1755 by Dr. J. F. Gaultier, a physician who came from France to Quebec in 1742. It is commonly stated that the Indians made maple sugar before the white man came. Dr. Gaultier in his article of 1755, however, says that it was the French who taught the Indians to make maple sugar.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts received during the twelve months of the fiscal year March, 1932 and March, 1933. (Decrease marked*)

Districts	1931-32	1932-33		Increase or Decrease
	$ cts.	$ cts.		$ cts.
Charlottetown	40,929 93	84,860 31		43,930 38
Halifax........	833,835 97	889,348 93		55,512 96
St. John.	530,851 98	592,411 24		61,559 26
Quebec.......	1,058,782 82	997,268 97	*	61,513 85
Montreal......	19,491,953 45	20,264,558 75		772,605 30
Ottawa.......	2,728,048 24	4,319,629 24		1,591,581 00
Kingston	135,571 30	131,865 01	*	3,706 29
Belleville......	306,434 54	383,951 93		77,517 39
Toronto.......	17,040.708 78	17,197,700 85		156,992 07
Hamilton.....	4,910,920 35	4,177,857 94	*	733,062 41
London......	5,068,783 58	4,857,651 27	*	211,132 31
Fort William..	203,689 18	194,914 32	*	8,774 86
Winnipeg......	2,232.348 50	2,134,392 54	*	97,955 96
Regina........	198,530 27	195,400 30	*	3,129 97
Saskatoon.....	204,950 52	143,112 16	*	61,838 36
Calgary.......	1,426,934 82	1,006,889 39	*	420,045 43
Edmonton.....	426,913 26	401,236 44	*	25,676 82
Vancouver....	4,403,852 61	4,082,525 48	*	321,327 13
Yukon........	10,359 70	11,092 17		732 47
Total.....	61,254,399 80	62,066,667 24		812,267 44

PRINCIPAL PORTS OF ENTRY FOR TOURISTS LAST YEAR

Facts and figures regarding touring foreign automobiles

The Falls View bridge at Niagara Falls, where many automobile tourists from the United States enter Canada.

A GENERAL recession in foreign automobile tourist travel entering the Dominion in the past calendar year, compared with the previous year, is shown in a detailed summary prepared by the Department of National Revenue. Totals for 1932 and 1931 were 4,103,777 automobiles and 4,909,989 automobiles respectively, showing a decrease for 1932 of 806,212 automobiles. The total number of foreign tourist automobiles reported inwards by provinces in 1932, together with decreases compared with the previous year, were:—Ontario, 3,049,586, decrease 642,134; Quebec, 536,146, decrease 109,789; New Brunswick, 287,090, decrease 12,978; British Columbia, 143,879, decrease 25,596; Manitoba 43,604, decrease 1,004; Alberta, 21,575, decrease 10,379; Saskatchewan, 20,736, decrease 3,751; Nova Scotia, 1,161, decrease 580; Prince Edward Island, nil, decrease 1. Canadian automobiles exported for touring purposes in 1932 numbered 376,857, as against 536,855 for the previous year.

THREE LEADING ENTRY PORTS

According to the summary, giving the number of foreign automobiles entered for touring purposes by ports, Windsor, Ontario, continues to hold its place as Canada's leading point of entry, with a total of 1,186,425 automobiles entered. Of this number 983,108 automobiles were entered for periods of 24 hours or less, 203,278 for periods up to 60 days and 39 for periods up to 6 months. Fort Erie, formerly Bridgeburg, Ontario, where the Peace Bridge is situated, was the second largest point of entry in the Dominion, with a total of 944,198 automobiles entered; 825,492 automobiles under 24-hour permits, 118,683 under 60-day permits and 23 under 6-month permits. Niagara Falls was the third largest point of entry with 652,911 automobiles entered; 531,891 under 24-hour permits, 120,998 under 60-day permits and 22 under 6-month permits. Other important points of entry in Ontario, together with totals in each case, were:—Walkerville, 84,158 automobiles; Sarnia, 62,925 automobiles; Fort Frances, 26,081 automobiles; Prescott, 20,884 automobiles; Sault Ste. Marie, 19,122 automobiles.

IN QUEBEC

In Quebec province the majority of foreign automobile tourists entered last year under 60-day touring permits, the total of such permits issued amounting to 313,243. Twenty-four-hour permits numbered 222,801; six-month permits 102. Two other provinces showed an excess of 60-day touring permits over 24-hour permits, viz., British Columbia and Nova Scotia. Rock Island was the chief point of entry in Quebec, with a total of 79,895 automobiles. This number was made up of 54,942 under twenty-four-hour permits, 24,933 under sixty-day permits and 20 under six-month permits. The next most important point of entry was Philipsburg where 70,703 foreign cars entered, 7,388 under 24-hour permits and 63,315 under 60-day permits. At Lacolle 54,403 cars were entered, 17,889 under 24-hour permits, 36,500 under 60-day permits and 14 under 6-month permits. Other ports in Quebec, showing substantial numbers of cars entered, were:—Cantic, 32,913; Hereford Road, 32,449; Trout River, 28,661; St. Andre Road, 26,999; Highwater, 26,861.

IN NEW BRUNSWICK

The most important points of entry for foreign automobile tourists into New Brunswick last year were Edmundston, Richmond Road, Andover, Clair and St. Stephen. Foreign cars entered through the port of Edmundston numbered 118,560, an increase of 37,334 over 1931 figures and of 57,751 over totals for 1930. This port's increase in foreign cars entered last year was the most substantial for any port in Canada. Twenty-four-hour permits totalled 111,549, sixty-day permits 7,011. Foreign automobiles entered through Richmond Road numbered 35,566, made up of 27,260 under 24-hour permits and 8,306 under 60-day permits. Through Andover, the third largest point of entry in New Brunswick last year 28,071 foreign cars were entered, 23,847 under 24-hour permits, 4,224 under 60-day permits and 6 under 6-month permits. Cars entered through the port of Clair numbered 27,410, and through St. Stephen 14,170. St. Stephen issued more 60-day touring permits than any other New Brunswick port, the total last year being 12,747.

INCREASES IN B.C.

Four ports in British Columbia showed increases in the number of foreign cars entered for touring purposes last year over the previous year, viz., Douglas, Aldergrove, Huntingdon and Kingsgate, showing increases of 10,238 cars, 7,509 cars, 792 cars and 458 cars respectively. Pacific Highway was the principal point of entry with 38,074 foreign cars entered, 1,110 for 24-hour periods and 36,964 for periods up to 60 days. Douglas was the next largest port of entry with a total of 26,936 cars, made up of 7,571 for 24-hour periods and 19,365 for 60-day periods. Huntingdon took third place with 21,206 foreign cars entered; 8,568 for 24-hour periods and 12,638 for 60-day periods. Other important points of entry were:—Aldergrove with 14,854 cars entered, Boundary Bay with 8,107 cars entered and Cascade City with 7,662 cars entered.

OTHER PROVINCES

In the remaining provinces ports showing the largest number of foreign cars entered for touring purposes were:—Manitoba,—Emerson 23,660, Gretna 6,008; Alberta,—Coutts 17,183, Carway, 3,745; Saskatchewan,—North Portal 7,253, Northgate 3,350, Estevan 3,073; Nova Scotia, Yarmouth, 1,092.

CANADIAN CARS OUTWARD

Frontier ports showing the largest numbers of Canadian automobiles exported for touring purposes in 1932 were as follows:—Fort Erie 53,246; Niagara Falls 43,409; Pacific Highway, British Columbia, 32,654; Boundary Bay, British Columbia, 31,189; Windsor, Ontario, 24,175; Lacolle, Quebec, 16,537; Douglas, British Columbia, 14,589; Huntingdon, British Columbia, 14,360; Philipsburg, Quebec, 10,671.

LEADING ENTRY PORTS

The following are the leading ports where foreign automobiles were entered for touring purposes in large numbers in 1932, showing increases and decreases compared with 1931 totals:—

Windsor, Ont., 1,186,425, decrease 266,925; Fort Erie, Ont. (formerly Bridgeburg), 944,198, decrease 213,846; Niagara Falls, Ont., 652,911, decrease 85,255; Edmundston, N.B., 118,560, increase 37,334; Walkerville, Ont., 84,158, decrease 34,370; Rock Island, Que., 79,895, decrease 4,984; Philipsburg, Que., 70,703, decrease 10,983; Sarnia, Ont., 62,925, decrease 17,484; Lacolle, Que., 54,403, decrease 14,862; Pacific Highway, B.C., 38,074, decrease 30,911; Richmond Road, N.B., 35,566, decrease 18,024; Cantic, Que., 32,913, decrease 3,539; Hereford Road, Que., 32,449, decrease 14,185; Trout River, Que., 28,661, decrease 6,711; Andover, N.B., 28,071, decrease 3,401; Clair, N.B., 27,410, decrease 8.079; St. Andre Road, Que., 26,999, decrease 2.895; Douglas, B.C., 26,936, increase 10,238; Highwater, Que., 26.861, decrease 2,810; Fort Frances, Ont., 26,081, decrease 2,028; Emerson, Man., 23,664, increase 721; Stanhope, Que., 22,224, decrease 19,675; Prescott, Ont., 20,884, decrease 3,297; Abercorn, Que., 19,125, decrease 8,017; Sault Ste. Marie, Ont., 19,122, decrease 5,132; Coutts, Alta., 17,183, decrease 8,274; Dundee, Que., 17,140, decrease 3,884; Aldergrove, B.C., 14,854, increase 7.509.

TRAFFIC AT NIAGARA FALLS

International automobile traffic entering and leaving Canada through the port of Niagara Falls, via the Falls View, Lower Arch and Queenston bridges, during February last, showed a decrease of 12,638 automobiles and of 105,821 passengers compared with the same month last year. Traffic totals for February this year were: automobiles 80,087, inwards 39,338, outwards 40,749, made up of United States automobiles inwards 27,821, outwards 28,777; Canadian automobiles inwards 11,517, outwards 11,972; other vehicles 5,710, inwards 2,856, outwards 2,854; passengers 330,007, inwards 165,490, outwards 164,517.

Sixty-day touring permits issued for United States automobiles in February, 1933, numbered 1,774, as against 2,444 issued in February, 1932. Twenty-four-hour touring permits totalled 26,204; Traveller's vehicle permits 84. Touring permits issued for Canadian cars leaving Canada totalled 1,804.

EXPORTS THROUGH MONTREAL

Increases registered in some cases over previous year

EXPORTS through Montreal last season showed an increase of 890,897 tons over the previous year, and the total of 3,927,732 tons was the highest since a record for the port of 6,838,108 tons was established in 1928. This advance is attributable in large measure to the heavy shipments of grain during the period of open navigation on the St. Lawrence.

Other increased exports were recorded by automobiles, bran, cereals, cheese, copper bars, copper ingots, flour, fruit, liquors, meats, middlings, milk in tins, and rubber manufactures. There were 26,495 tons of fuel oil among the exports for last season, together with 7,611 tons of tar and 3,472 tons of pitch.

Among the decreases from the previous year, were the following items: Acetic acid, animal foods, butter, cattle, catsup, cement, copper matts, lard, rolled oats, oil-cake and printing paper.

Exports from Montreal for each of the years since 1923 are as follows:

1923, 4,270,226 tons; 1924, 5,594,310 tons; 1925, 5,265,151 tons; 1926, 4,549,835 tons; 1927, 6,175,485 tons; 1928, 6,838,108 tons; 1929, 3,418,896 tons; 1930, 3,101,561 tons; 1931, 3.036,835 tons; 1932, 3,927,732 tons.

BOARD OF CUSTOMS DECISIONS

Declared that a motor vehicle equipped with a turntable or what is known as a fifth wheel for hauling a semi-trailer is dutiable under Tariff Item 438c and that the semi-trailer is dutiable under Tariff Item 439b.

REARRANGEMENT OF CUSTOMS EXCISE INSPECTION DISTRICTS

For Customs-Excise purposes the Dominion is divided into 17 Inspection Districts, which have been rearranged recently, comprising 142 ports, 247 outports and 73 preventive stations. Ten years ago there were 20 Inspection Districts, comprising 150 ports, 247 outports and 237 preventive stations. The reduction in the number of preventive stations, effected in the interests of economy, resulted in substantial decreases in preventive stations at some of the larger ports. The port of Quebec, for instance, which had 12 such stations in 1923 has 4 to-day. Sault Ste. Marie which had 9 ten years ago to-day has none. At Saint John, N.B., they have been reduced from 6 to 2, at Halifax from 11 to 3, at Charlottetown, P.E.I., from 7 to 1, at Prince Rupert, B.C., from 7 to 2, and at Victoria, B.C., from 6 to 1.

Following is a list of rearranged Inspection Districts, showing the number of ports, outports and preventive stations in each, together with the name of the Inspector in charge:—District No. 1, Division A, part of Nova Scotia, 9 ports, including Sydney, New Glasgow and Truro, 12 outports, 7 preventive stations—D. C. MacDonald, Inspector; District No. 1, Division B, part of Nova Scotia, 13 ports, including Halifax and Yarmouth, 18 outports, 4 preventive stations—R. L. MacLatchy, Inspector; District No. 2, Prince Edward Island and part of Nova Scotia, 5 ports, including Charlottetown, Amherst and Pictou, 5 outports, 2 preventive stations, F. J. Casey, Inspector; District No. 3, Division A, part of New Brunswick, 7 ports, including Fredericton, Moncton and Chatham, 7 outports——John McDonald Jr., Inspector; District No. 3, Division B, part of New Brunswick, 5 ports, including Saint John, Woodstock and St. Stephen, 13 outports, 8 preventive stations—A. L. Hoyt, Inspector; District No. 4, Division A, part of Quebec, 5 ports, including Quebec City and Chicoutimi, 11 outports, 6 preventive stations—R. Timmons, Inspector; District No. 4, Division B, part of Quebec, 10 ports, including Montreal, Hull and Three Rivers, 14 outports, 4 preventive stations—Ernest Boulais, Inspector; District No. 4, Division C, part of Quebec, 7 ports, including St. Johns and Sherbrooke, 18 outports, 6 preventive stations—J. C. A. Bordeleau, Inspector; District No. 5, Division A, part of Ontario, 16 ports, including Ottawa, Kingston and Peterboro, 11 outports—T. H. Glover, Inspector; District No. 5, Division B, part of Ontario, 11 ports, including Toronto, Kitchener and Oshawa, 20 outports, 1 preventive station—Thomas Clark, Inspector; District No. 5, Division C, part of Ontario, 13 ports, including Hamilton, Brantford and St. Catharines, 13 outports—M. R. Dickinson, Inspector; District No. 5, Division D, part of Ontario, 8 ports, including London, Sarnia and Chatham, 21 outports, 5 preventive stations—A. G. B. Wilson, Inspector; District No. 5, Division E, part of Ontario, 7 ports, including Sault Ste. Marie, Sudbury and North Bay, 12 outports, 1 preventive station—A. H. Woods, Inspector; District No. 6, Manitoba and Saskatchewan, 9 ports, including Winnipeg, Regina and Saskatoon, 25 outports, 15 preventive stations—J. S. Errington, Inspector; District No. 7, Alberta and part of British Columbia, 6 ports, including Calgary, Edmonton and Lethbridge, 14 outports, 5 preventive stations—Herbert Legg, Inspector; District No. 8, Division A, part of British Columbia, 6 ports, including Vancouver, New Westminster and Nelson, 19 outports, 5 preventive stations—F. M. Burns, Inspector; District No. 8, Division B, part of British Columbia and Yukon Territory, 5 ports, including Victoria, Nanaimo and Prince Rupert, 14 outports, 4 preventive stations—G. A. Yardley, Inspector.

N.B. FARM PRODUCTION

New Brunswick's agricultural production in 1932 was valued at about $22,582,000, a fairly substantial increase compared with production in the previous year. The dairying industry showed an upward trend in the quantity of butter produced, although butter prices were lower than in the previous year. Price levels in the fur-farming business increased 30 per cent.

EXCISE DUTY COLLECTIONS

Increases in Excise duty collections on potable spirits and manufactured tobacco feature the monthly statement for February, 1933. The comparative tables are:—

Comparative statement of Excise duty collections during the months of February, 1932, and February, 1933:—

February, 1933, spirits potable, $397,173; February, 1932, $322,834. February, 1933, spirits, non potable, $70,141; February, 1932, $77,669. February, 1933, malt, $150,104; February, 1932, $178,839. February, 1933, cigars, $13,903; February, 1932, $24,431. February, 1933, cigarettes, $1,057,929; February, 1932, $1,693,939. February, 1933, manufactured tobacco, $357,275; February, 1932, $335,408. February, 1933, foreign raw leaf tobacco, $299,304; February, 1932, $360,795. February, 1933, beer, $10,765; February, 1932, $15,026. February, 1933, licences, $632; February, 1932, $351. February, 1933, total, $2,357,230; February, 1932, $3,009,296.

Comparative statement of tobacco, cigars, cigarettes and foreign raw leaf tobacco entered for consumption during the months of February, 1932, and February, 1933:—

February, 1933, tobacco, cut, 1,429,012 pounds; February, 1932, 1,272,469 pounds. February, 1933, tobacco, plug, 304,290 pounds; February, 1932, 343,887 pounds. February, 1933, cigarettes, number 264,542,825; February, 1932, 281,553,610. February, 1933, cigars, number 4,675,418; February, 1932, 8,154,663. February, 1933, snuff, 54,523 pounds; February, 1932, 61,231 pounds. February, 1933, foreign raw leaf tobacco, 742,408 pounds; February, 1932, 889,417 pounds.

MONTREAL GRAIN EXPORTS

Fifteen foreign countries received the 105,562,005 bushels of grain shipped from Montreal last season, the United Kingdom having imported the largest proportion handled outwards through the elevators of the Harbour Commission. Holland took second place, followed by Belgium, France, Germany, Italy, Norway and Denmark. For the first time in six years, Finland appears among the list of countries to which wheat was shipped from Montreal. Spain, which has not appeared among the list of countries importing wheat directly from Montreal since 1929, took 1,202,929 bushels last season.

After wheat, barley figures most prominently among the list of cereals shipped from Montreal last season, followed by rye, oats, corn, soya beans, and buckwheat. Germany, Holland and the United Kingdom were the purchasers of soya beans, while Holland, Belgium and France imported buckwheat.

ACTIVITY AT VANCOUVER

February grain export reached high figure

ACTIVITY at the port of Vancouver continues unabated, and February grain shipments attained record figures for the period. Total grain exports for the present crop year to date are considerably in advance of last season, with the bulk of the shipments going to the United Kingdom-Continent. A marked increase in apple shipments through Vancouver and other British Columbia ports has been a feature of the season's business.

For the month of February, total grain shipments aggregated 10,035,654 bushels, a new port record for the month, as compared with 6,795,513 bushels for the same month last year, according to the Vancouver Harbour Commissioners' report. Total grain shipments for the crop year, which began August 1, 1932, up to the end of February, 1933, amounted to 68,049,318 bushels as compared with 44,556,489 bushels for the same period last year. Of this year's total 58,502,270 bushels went to the United Kingdom-Continent, 8,806,664 to the Orient, and the balance to other countries.

Apple shipments through British Columbia ports up to the week ending February 18 totalled 701,025 boxes as compared with 150,603 boxes to the same date last season.

AUTOMOBILE PRODUCTION

Production of automobiles in Canada for twelve months ended December, 1932, amounted to 60,816 cars, the year's total being made up of 50,731 passenger cars and chassis and 10,085 commercial trucks and chassis. The figures compare with 82,559 cars manufactured in the preceding twelve months, a total which included 65,072 passenger vehicles and 17,487 trucks.

* * NEWS AND COMMENT * *

MONTREAL: The following promotions at this port were announced recently: Amedee Aucoin to Surveyor of Customs and Excise, Thomas Bernard Lyons to Chief Customs Excise Clerk, Ernest Boulais to Inspector of Customs and Excise. Mr. Aucoin entered the service as Excise Officer in 1915 and rose steadily in the ranks. He was promoted to Special Exxciseman in 1926, which position he held at the time of his recent appointment. Mr. Lyons, who was born in the city of Quebec, has resided in Montreal chiefly during the past 35 years. He was first employed in the Department as Accountant. In 1917 Mr. Lyons was called to Ottawa to fill the position of Chief Accountant of The Canada Food Board, and continued in the same capacity with the Canadian Trade Commission. In this latter position Mr. Lyons was entrusted with the details of the work involved in handling over one hundred and fifty millions of dollars. He was appointed Assistant Inspector of Customs and Excise, April 1, 1923, and was promoted to the position of Excise Tax Auditor six years later, serving in this capacity until his recent promotion in January this year. He replaces J. D. Fox, retired. Mr. Boulais was born at St. Jean Baptiste, Quebec, and has had nineteen years service. He was first employed as Acting Preventive Officer, was classified as Assistant Customs Appraiser in 1919, receiving his promotion to Inspector of Customs and Excise December 1. 1932. He replaces J. A. Bernier, retired.

Collections received at the Customs Express Branch, Montreal, in February, 1933. amounted to $124,709. Packages delivered numbered 6,755, entries 1,766. In the same month last year collections totalled $168,358, packages delivered 10.283, entries 2,372. At the Customs Postal Branch collections in February last totalled $52,344 and in February a year ago $63,556.

TORONTO: Henry Robinson of the Income Tax Division, Toronto, died on February 20, 1933, following an illness of four weeks. The late Mr. Robinson practised law in England and came to Canada in 1913. He enlisted in the Canadian Expeditionary Force and served in France, Gallipoli and Egypt and was invalided back to England after four years of active service. He came to the Income Tax Division in 1921 and for the past 10 years was a valued member of the Estates Branch. His death is much regretted by his colleagues

Business transacted at the Customs Express Branch, Toronto, in the month of February, 1933, amounted to:—collections $145,654, packages received 11,039, entries 2,150, as against the following figures for February, 1932,—collections $182,205, packages received 13,548, entries 3,088. At the Customs Postal Branch collections in February last totalled $49,918, packages received 22,980, packages delivered 20,613, entries 1,960, as against the following for February, 1932,—collections $68,339, packages received 30,480, packages delivered 27,485, entries 2,523.

At the Leaside Customs Air Harbour international air traffic in February last consisted of one United States aeroplane reported inwards and one outwards; passengers inwards one, outwards one.

MAGOG, QUE.: A. G. Cunningham, Sub-Collector of National Revenue, died on February, 23, 1933. Mr. Cunningham was born at East Bolton, Quebec, in 1895. He saw active service overseas with the 117th and 14th battalions and was severely wounded. He entered the Customs service in February last year, receiving the appointment of Sub-Collector at this outport.

NEW WESTMINSTER, B.C.: Two new records were made in Fraser River shipping on March 17, 1933. Six deepsea vessels came into port, the largest number so far arriving on one day, and there were ten vessels in port, which is likewise the largest number ever congregated on one day. Previous record was 8 ships in port at one time. Arrivals on March 17 were the *Ixion, Benvorlich, Bellingham, Bosworth, Silverfir* and *Kohnan Maru.* Seven of the ships in port were British, which is an unusually large proportion.

The *Gallic Star* loaded 1,300 tons of lead and 40,000 feet of lumber for United Kingdom; the *Silverfir* loaded 150,000 feet of lumber and a parcel of broom handles, for United Kingdom, after discharging 1,000 tons of creosote; the *Ixion* loaded 1,200 tons lead and 150,000 feet of lumber for the Orient; the *Bellingham* 1,000 tons lead and 250 tons fertilizer for China; the *Kohnan Maru* 1,500,000 feet lumber for Japan; the *Pacific Ranger* 2,200 tons lead and 70,000 feet lumber, 200 bundles broom handles and 75 tons of peas, for United Kingdom; the *Yoshita Maru* about 2 million feet of lumber for Japan; the *Janeta* 2 million feet of lumber for China; the *Benvorlich* 250,000 feet of lumber and 1,000 tons lead for United Kingdom; and the *Bosworth*, 1,500,000 feet of lumber for China.

Percy R. Peele is the Collector of National Revenue at the port of New Westminster.

HALIFAX, N.S.: Heavy shipments of potatoes from Prince Edward Island are being received at Halifax, and indicate a revival in the export business in this line from the Nova Scotia port. About 50 carloads have already arrived, and it is reported that 300 carloads in all have been booked for export. Two steamers have already been chartered to load full cargoes for southern ports.

WINNIPEG, MAN.: The Customs-Excise staff of this port gathered recently to say farewell to Officer Thomas Walters who has been transferred to Rainy River, Ontario. Mr. K. Flemming, Chief Clerk, on behalf of the staff, with a few appropriate remarks, presented Mr. Walters with an engraved fountain pen as a token of the esteem in which he is held.

WHEAT AND FLOUR EXPORTS

Canadian exports of wheat and wheat flour for the seven months ending February, 1933, total 166,023,597 bushels and 3,043,604 barrels respectively. During the twelve months ending February, 1933, exports were 234,478,184 bushels and 5,192,880 barrels, respectively, as compared with 194,290,866 bushels and 5,559,514 barrels in the twelve months ending February, 1932.

YUKON GOLD

The output of gold from the placer deposits of the Yukon Territory in 1932 had a value of $900,000. In 1900, the greatest year of the Klondike gold production, the output was valued at over $25,000,000.

HALIFAX SHIPPING INCREASE

February was a very active month

THE shipping figures of the port of Halifax for February show that in number of vessels entering and clearing from the harbour, net registered tonnage and cargo handled, the port had the best February business in the past three years. The volume of cargo tonnage handled over the Commissioners' piers in February was the largest for any month since March, 1930.

During February a total of 359 vessels entered and cleared the ports as compared with 352 for February last year and 335 for February, 1931. The increase in net registered tonnage is striking with February, 1933, reported at 1,001,434 tons as against 832,212 tons for February, 1932, and 789,983 tons for the same month in 1931. The number of vessels in the trans-Atlantic service entering and clearing was 187 compared with 164 for February a year ago.

The total cargo tonnage handled inward and outward during February is reported at 157,271 tons compared with 130,282 tons for February, 1932, and 130,852 tons for February, 1931. Passengers landed and embarked numbered 2,401 against 2,282 in the same month a year ago.

Cumulative figures for two months: number of vessels, entered and cleared, 791 against 829 in 1932 and 789 for the same period of 1931; net registered tonnage 1,916,529 compared with 1,793,808 in 1932 and 1,530,449 in 1931; cargo, inward and outward, 275,491 tons against 303,229 tons in 1932 and 289,644 tons in the two-month period of 1931.

February inward cargo exceeded the outward traffic by approximately 10,700 tons but in January the outward cargo was the heavier by about 9,600 tons, the figures for two months, therefore, showing nearly balanced traffic either way at 138,281 tons inward and 137,210 tons outward. The inward tonnage for the two months is down from 181,128 tons last year and 171,883 tons in 1931 but the outward tonnage shows a considerable increase against the figures of 122,101 tons in 1932 and 117,761 tons to the same date in 1931.

* QUESTION BOX AND LETTER BAG *

> Questions will be asked in one number of the REVIEW and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last issue:—

(1) An automobile is entered as settler's effects. It is appraised at $900 in United States funds. The exchange rate is 15 per cent, which would bring the value to $1,035. After the usual deduction of $1,000 is made, would the balance of $35 be subject to duty?

(2) At which port in Canada did the greatest number of foreign tourists' automobiles enter for the sixty-day period in 1932?

(3) Can you give an explanation of the origin of the word duty in connection with taxes?

The answers are:—

(1) Yes.

(2) Windsor, Ontario, where 203,278 foreign automobiles were admitted under sixty-day touring permits.

(3) In the editorial section of this number of the REVIEW will be found some interesting notes on the subject of Tariff. The *Editor* finds among his notes on *Customs Duties* the following:—

The portion of the revenue derived from a tax on imports is known as Customs duties. The origin of the term is connected with the long conflict in England between the crown and parliament as to the right of taxation, although the practice it signifies is as old as the Roman empire, and is even to be traced among the ancient Greeks. To meet the claims made by the House of Commons to the exclusive right to vote all supplies, it used to be maintained that there were certain duties on exportation and on importation to which the crown had acquired a right by custom (although it is certain that customs duties existed in England prior to the Norman Conquest), and after the power of parliament over this branch of taxation had been fully established it retained its old name. This tax, which originally was a sort of premium of insurance for protection from robbery, after the excise came in force was always applicable distinctively to goods changing place. There were customs not only upon things leaving and things coming to the British dominions but also upon commodities transferred from one part to another. In Scotland the duty on commodities imported into any town from a foreign country was called the great custom; and the duty charged by a burghal corporation on commodities coming within its walls from the country districts was called the *small* or *petty customs.* After 1707 the Scottish customs duties became the same as those of England. At present the term " customs duties " applies in the United Kingdom solely to the tax levied on commodities imported from abroad.

These questions will be dealt with in the next number:—

(1) For what period of time should automobile permit forms such as E.50 and C.12 be held before being destroyed?

(2) When samples of imported books are forwarded from a port to the Department for the attention of the Examiner of Publications should they be sent direct or under postal manifest on the port of Ottawa?

(3) Is sales tax required to be paid on logs which a farmer has sawn into lumber for his own use, when such sawing takes place at a licensed sawmill?

SUGGESTED IMPROVEMENT

An officer at an Ontario port writes in part:—

Please publish the following which may interest the Service and would give uniformity to the checking of entries and also to the making out of entries by the importers.

On the present form B-1 the importers crowd out the lower right hand corner, not thinking that we have to use that corner for the checking of the entry, and also they do not leave enough space for the Power of Attorney and date stamps.

I would suggest that the B-1's, when being printed, include in the printing on the lower right hand corner of the face of the form, the following:—

Power of Attorney No.... which has been checked by me against this entry is registered in the name of the importer.	Duty .... Sales Tax......... Excise Tax........ Total ....
.. .. Customs-Excise Clerk	Initials ....

This would reserve this space for the officers use, ensure uniformity in Entries, and save the price of rubber stamps.

Editor's Note.—Comments are invited regarding this suggestion.

APPRECIATED

The Collector at Chatham, Ontario, in submitting a question for reply in the *Question Box* of the REVIEW, writes:—

The monthly arrival of the National Revenue Review is greatly appreciated by the officers at this port, especially the information received through the medium of the *Question Box.*

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MARCH-APRIL

DEDUCTIONS

QUEBEC

GASPE: A. J. Kavanagh, Collector of Customs and Excise, Limited Service (Registrar of Shipping) (superannuated).

MONTREAL: S. Boissoneault, Gauger (deceased); J. E. H. Clement, Customs Excise Clerk (superannuated); J. E. A. Desaulniers, Senior Customs Excise Clerk, (superannuated); Emile Fillon-Payoux, Computing Clerk (deceased); Henry McCamley, Customs Excise Clerk (retired).

ROCK ISLAND (Magog): A. G. Cunningham, Sub-Collector of Customs and Excise, Grade 1 (deceased).

SHERBROOKE: C. A. French, Collector of Customs and Excise, Grade 4 (superannuated).

ONTARIO

KINGSTON: Richard McCready, Customs Excise Enforcement Officer (retired).

OWEN SOUND: C. W. Fox, Customs Excise Clerk (superannuated).

SASKATCHEWAN

MOOSE JAW: W. A. Neal, Customs Express and Postal Cashier, (superannuated).

BRITISH COLUMBIA

NANAIMO (Ladysmith): John Cargill, Sub-Collector of Customs and Excise, Grade 1 (superannuated).

ADMINISTRATIVE

Alide Lacerte, Clerk, Grade 3 (superannuated); W. E. Perrin, Head Clerk (deceased).

AUDIT

John Cockington, Cashier and Computing Clerk (resigned).

PROMOTIONS

BRITISH COLUMBIA

NANAIMO (Union Bay): C. P. Renwick, from Customs Excise Examiner, Grade 1 Outport to Sub-Collector of Customs and Excise, Grade 1 Outport.

ADMINISTRATIVE

John McFadden, from Principal Customs Excise Checking Clerk to Head Clerk.

TRANFERS

E. M. Foster, from Customs Excise Examiner, Inspection (Detroit, Mich.) to Customs Excise Examiner, Port of Windsor, Ont.

R. E. McMinn, from Customs Excise Examiner, Grade 1 Outport, Port Alberni, B.C., to Customs Excise Examiner, Victoria, B.C.

A. M. McPhatter, from Customs Excise Clerk, New Westminster, B.C., to Customs Excise Examiner, Huntingdon, B.C.

DISMISSAL

MANITOBA

WINNIPEG: Stephen Korecki, Customs Excise Clerk (services dispensed with for intoxication while on the Customs premises, and for absence from duty without leave).

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MARCH, AND THE TWELVE MONTHS ENDED MARCH, 1932 AND 1933.

—		March, 1932		March, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			39,749,307		36.578.834
Total Exports (Foreign Produce)			1,269,450		582,214
Principal items of Exports—					
Wheat	Bush.	9,921,634	6,134,318	14,815,705	7,540,328
Wheat flour	Brls.	414,779	1,468,770	490,270	1,457,947
Fish	Cwt.	276,926	1,567,721	206,623	1,342,586
Furs	$		981,795		1,174,007
Meats	Cwt.	59.883	646,370	70,494	644,117
Cheese	Cwt.	9,304	118,658	4,529	57,281
Planks and boards	M ft.	77,552	1,474,188	60,460	919,551
Wood pulp	Cwt.	973.636	2,248,470	890,525	1,812,637
Newsprint	Cwt.	3,433,017	8,143,167	2,760,105	5.403,954
Automobiles and parts	$		256.526		823,842
Copper, partially manufactured	Cwt.	255,258	1,855,221	210,762	1,076,997
Nickel, unmanufactured	Cwt.	36,269	831,041	50,726	1,125.876
Imports entered for Consumption—Free goods			17,218,243		9,955,495
Imports entered for Consumption—Dutiable goods			40,218,941		22,837,771
Total Imports entered for Consumption			57,437,184		32,793,266

—		Twelve months ended March, 1932		Twelve months ended March, 1933	
		Quantity	Value	Quantity	Value
			$		$
Total Exports (Canadian Produce)			576,344,302		473,907,455
Total Exports (Foreign Produce)			11,221,215		6,913,842
Principal items of Exports—					
Wheat	Bush.	191.316.933	115.739,451	239,373,255	130,546,365
Wheat flour	Brls.	5,413,740	18,897,543	5.268.371	16,987,110
Fish	Cwt.	3,976,918	24,437,078	2,705,912	17,183,351
Furs	$		12,218,099		10,784,184
Meats	Cwt.	332,201	4,960,816	619,583	6,683,240
Cheese	Cwt.	854,147	10,593,967	857,116	8,758,415
Planks and boards	M ft.	905.679	18,766.452	620,675	11,101,960
Wood pulp	Cwt.	11,762,563	27,684,782	8,785,863	17,786,135
Newsprint	Cwt.	39,942,149	103,003,352	33,259,697	74,136,863
Automobiles and parts	$		4,331,473		7,812,184
Copper, partially manufactured	Cwt.	2,454,453	19,687,884	2,307,079	12,092,311
Nickel, unmanufactured	Cwt.	543,791	12,109,400	325,603	7,464,500
Imports entered for Consumption—Free goods			190,005,856		149,883,639
Imports entered for Consumption—Dutiable goods			388,487,026		256,330,333
Total Imports entered for Consumption			578,492,882		406,213,972

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF MARCH 1932 AND 1933

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	9,905,282 66	5,920,888 22		
Less Refunds and Drawbacks	665,80 48	571,526 80		
Net	9,239,481 18	5,349,361 42	3,890,119 76	...
EXCISE TAXES	4,525,287 63	5,891,933 52		
Less Refunds and Drawbacks	86,814 84	144,441 72		
Net	4,438,472 79	5,747,491 80	...	1,309,019 01
EXCISE DUTIES	3,379,476 28	2,614,143 34		
Less Refunds and Drawbacks	38,052 51	31,942 98		
Net	3,341,423 77	2,582,200 36	759,223 41	...
SUNDRY COLLECTIONS	146,269 49	66,386 67		
Less Refunds and Drawbacks	1 00	14 89		
Net	146,268 49	66,371 78	79,896 71	...
Net Totals	17,165,646 23	13,745,425 36	4,729,239 88	1,309,019 01
Net Decrease	...	...	3,420,220 87	

TOTALS FOR TWELVE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	111,978,316 00	75,898,995 93		
Less Refunds and Drawbacks	9,865,185 54	7,199,032 78		
Net	102,113,130 46	68,699,963 15	33,413,167 31	...
EXCISE TAXES	57,454,208 73	80,699,939 55		
Less Refunds and Drawbacks	657,912 54	1,163,746 38		
Net	56,796,296 19	79,536,193 17	...	22,739,896 98
EXCISE DUTIES	48,902,407 53	39,780,208 06		
Less Refunds and Drawbacks	667,609 27	1,692,285 71		
Net	48,234,798 26	38,087,922 35	10,146,875 91	...
SUNDRY COLLECTIONS	995,882 82	904,316 34		
Less Refunds and Drawbacks	756 62	604 75		
Net	995,126 20	903,711 59	91,414 61	...
Net Totals	208,139,351 11	187,227,790 26	43,651,457 83	22,739,896 98
Net Decrease	...	...	20,911,560 85	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MARCH 1932 AND MARCH 1933

—	March, 1932	March, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,211,539 21	1,723,555 34	...	512,016 13

TOTALS FOR TWELVE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	61,254,399 80	62,066,667 24	...	812,267 44

The National Revenue Review

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Increase shown in last calendar year

TRADE AND REVENUE SUMMARIES
Facts and figures to end of April

EDITORIAL, QUESTION BOX, RULINGS, NEWS AND COMMENT

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Speed the Tourist on His Way

WITH the coming of summer the tourist season will be in full swing, and Canada has many attractions to offer visitors from other countries on vacation-bent. It is the aim of the Department of National Revenue to encourage tourist travel in the Dominion by residents of other countries. Customs procedure at ports and outports of entry has been simplified, and while the revenue must be properly protected the path of the tourist arriving by automobile, train, sea or air is, and should be, made as pleasant as possible. Constant co-operation and courtesy of all officers concerned has been evident in past seasons, and the Department believes that this year will prove to be no exception in this regard.

To Quieten Conscience

THE Inspector of Income Tax at Vancouver, B.C., received recently an anonymous communication enclosing $605, with a note stating it represented income taxes of previous years, and was remitted " to quieten conscience."

A certified cheque for $700 was received recently by Arthur Laing, Collector of National Revenue, Montreal, " conscience money."

The Inspector of Income Tax at Vancouver received on April 11, 1933, three Canadian Postal money orders for $100 each from an unknown taxpayer, with a note attached that the sender estimated that this was the amount he owed " in back tax."

The Income Tax Division has received from Toronto, Ontario, the sum of $50 conscience money.

The First Passenger Ships of the Season

CREATING a new record for the port of Montreal, two passenger liners arrived in the afternoon of April 17, 1933, from across the Atlantic, the *Montclare*, of the Canadian Pacific Steamships, docking at 2.20 o'clock and the *Alaunia*, of the Cunard Line, berthing at 3.20. These two vessels exceeded by one day the earliest arrival of a passenger liner in Montreal, the *Duchess of York* having entered the port on April 18 last year to establish a new record. The *Montclare*, which was the first to dock this season, was also an early arrival last year, having docked on April 19.

Telling Canada's Trade Story

CANADA'S trade story is told month by month by figures compiled at headquarters by the Statistical Branch of the Department of National Revenue. This branch employs 125 officers, and is divided into four main divisions, viz., Revenue Checking, Port and Provincial Import Statistics, Port and Provincial Export Statistics, Dominion Compilation. Robert Telford is Chief Customs-Excise Statistical Clerk.

The statistical officer is guided in his daily work by the Customs Statistical Classification covering imports and exports. The imports classification contains over 2,000 items, and the exports classification over 600.

Statistics recorded in the fiscal year 1932-33 covered 1,105,750 import entries, and 470,984 export entries, or a daily average of 5,260. In the fiscal year 1931-32 import entries numbered 1,444,394, and export entries 580,388, averaging daily 6,750.

The following outline of the work of the statistical officer in his handling of import entries, may be of interest to readers of the REVIEW:—

He must first classify correctly the one or more items in each import entry. He then " posts " each item in a Customs Imports ledger according to the value of the goods, quantity, country from which imported and, provided the goods are not entered free, the amount of duty collected. In addition to this work of classifying goods, and recording statistics, the officer must be alert to catch errors in rates and extensions of duties, in descriptions of goods, in quantities and values. When a serious error is detected the port in question is communicated with on a special form of inquiry. Accuracy in the description of goods on the part of the importer or his agent is of great importance, and is a deciding factor in obtaining correct statistics.

After the import and export statistics have been compiled by ports of entry and by provinces, they are passed to the Compilation staff for the preparation of Dominion Trade Statistics, which are later published for distribution. This staff compiles also the annual Shipping Report.

The work of the Revenue Checking division may be outlined as follows: Import entries are checked against cash book sheets, entry by entry. This check includes import duty, sales tax on imports and Excise tax on imports. Any error such as an over-deposit at a port, or an under-deposit, or an error in the addition of a cash book sheet is noted, and the Collector of the port concerned is notified by letter and instructed to adjust the error on his next cash book sheet. Ledgers are kept, by ports, showing the amount of import duty, sales tax on imports and Excise tax on imports collected daily, monthly and yearly. Statistical officers, handling import entries, balance their total import duty monthly against these figures. Totals compiled by the Revenue Checking division are balanced by ports, at the end of each fiscal year, against figures kept by the Accounts Branch of the Department.

Statistical Classification

COLLECTORS of National Revenue were advised by official Memorandum dated April 6, 1933, as follows:—

The Statistical Classification of Imports is being issued as revised, to take effect from April 1, 1933. Tariff changes to that date have been provided for, and a few additions made of items covering articles not separately classified heretofore. Special attention is directed to the following new items: Numbers 111, 123, 2083, 4192, 5493, 6083, 9237.

New items have been added to the Classification of Exports as follows:—

Item Number 23—Canned apples. Item Number 366—Artificial silk underwear. Item Number 807—Cellulose products.

The unit of quantity on Shingles of Wood, has been changed from " M " to " Squares," and import and export entries of these goods will be required to show the quantities in term of Squares of 100 sq. ft.

Preparations for the Tourist Season

PREPARATIONS completed at the port of Niagara Falls for handling of tourist traffic in the present season, are described for readers of the Review by W. S. Byers, Collector, as follows: Forty-three officers will handle the traffic crossing at the three international bridges, 18 at the Falls View, 17 at the Lower Arch, and 8 at the Queenston-Lewiston bridge. This number includes three seasonal officers who will be assigned to duty by the Department on May 15. It is anticipated that during the latter part of June, and during July, August and September, this staff will have to be augmented by officers from the main office for the additional automobile traffic on Saturdays, Sundays and holidays. No officer will be absent from duty on account of holidays between June 15 and September 15.

Improvements have been made in the parking spaces at the bridge-heads. Advertising matter has been forwarded to automobile clubs, hotels, etc., in the eastern part of the United States, by the bridge companies and the Niagara Parks Commission, and road maps have been arranged for by the Department of Highways and the Ontario Motor League. Additional advertising material will be distributed to visitors at the Chicago Exposition. Practically all of this advertising matter contains a resumé of the Canadian Customs regulations.

The city of Niagara Falls broadcasted an invitation recently to citizens of the United States to visit the Niagara district. A short explanation of the Customs regulations governing tourists entering Canada was included.

A. H. Dalziel, Collector, informs the Review that 41 officers will be stationed at the Detroit-Windsor tunnel to handle tourist automobile traffic through Windsor, Ontario, this season. Thirty-two officers look after traffic crossing via the Ambassador Bridge, and 28 officers handle the international ferry travel.

For Convenience of Tourists

ARRANGEMENTS are again being made by the Department of National Revenue to facilitate the examination of tourists' baggage by employing Customs officers at the undermentioned points during the summer season 1933:—

In Ontario: Algonquin Park, July 1 to September 15; Bala, June 1 to September 30; Centre Island, about June 1 to October 31; Gunflint, about June 1 to September 30; Huntsville, June 1 to September 30; Ivy Lea, May 1 to October 31; Lansdowne, Government Dock, May 1 to September 30; Lansdowne, King's Dock, May 1 to September 30; Lac la Croix, about June 1 to September 30; Lake Joseph, June 15 to September 5; Muskoka Wharf, during season of navigation; Point au Baril, June 1 to September 30; Timagami June 15 to September 15.

In Alberta: Jasper Park, May 21 to September 30; Lake Louise, June 23 to September 5.

International Air Traffic Increased

INTERNATIONAL air traffic at the Customs Air Harbour, St. Hubert, Quebec, showed general increases in the past fiscal year over the previous year. Aeroplanes inwards and outwards increased by 63, passengers by 856, baggage handled by 1,105 pieces, express by 1,070 pieces, mail in bags by 8,653 pounds. The following detailed summary covering the business transacted in the past fiscal year was furnished by Paul E. Jensen, Customs-Excise Examiner, who is the officer in charge.

Aeroplanes inwards 557, outwards 541; passengers inwards 801, outwards 1,049; baggage inwards 973 pieces, outwards 1,318 pieces; bags of mail inwards 4,756 (68,620 pounds), outwards 2,843 (54,333 pounds); express parcels inwards 1,691, outwards 13; aeroplanes imported 5; value for duty of aeroplanes and parts $39,345 touring permits issued for United States aeroplanes 34.

August was, as usual at St. Hubert, the busiest month of the fiscal year, when 147 aeroplanes, carrying a total of 223 passengers, 271 pieces of baggage and 258 bags of mail were reported inwards, and 150 aeroplanes, carrying a total of 252 passengers, 297 pieces of baggage and 326 bags of mail, were reported outwards. July came second in the volume of business transacted and September third. The largest number of touring permits for United States aeroplanes was issued in July, totalling 12.

Business transacted at the Customs Air Harbour during the month of March, 1933, exceeded that transacted in the same month last year by a good margin; aeroplanes reported inwards and outwards increasing by 10, passengers by 29, baggage by 41 pieces, bags of mail by 30. The number of express parcels imported decreased by 54. Totals for March were as follows: Aeroplanes inwards 28, outwards 27; passengers inwards 29, outwards 42; baggage inwards 34 pieces, outwards 51 pieces; bags of mail inwards 281 (4,066 pounds), outwards 164 (2,403 pounds); express parcels inwards 140.

Aeroplane parts valued at $718 were imported during the month.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Unmoral, a book by Jack Woodford, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

Pure Girl, a book by James Noble Gifford, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

The Life Cry, a book by an anonymous author, published by The Macaulay Company, New York, U.S.A.

Excise Duty Collections

THE comparative statement of Excise duty collections during the months of March, 1932, and March, 1933, is as follows:—

March, 1933, spirits potable, $422,106; March, 1932, $548,485. March, 1933, spirits, non potable, $69,311; March, 1932, $91,698. March, 1933, malt, $236,959; March, 1932, $271,466. March, 1933, cigars, $19,047; March, 1932, $29,092. March, 1933, cigarettes, $1,220,967; March, 1932, $1,825,870. March, 1933, manufactured tobacco, $394,200; March, 1932, $375,647. March, 1933, foreign raw leaf tobacco $342,700; March, 1932, $381,085. March, 1933, beer, $12,448; March, 1932, $27,613. March, 1933, licences, $5,078; March, 1932, $5,271. March, 1933, total, $2,722,821; March, 1932, $3,556,230.

Intermediate Tariff Extended to Germany

COLLECTORS of National Revenue, and others concerned, were notified by official Memorandum dated April 3, 1933, as follows:—

Referring to Order in Council P.C. 2807 of December 27, 1932, published in departmental Memorandum No. 602 of December 29, 1932, you are advised that by Order in Council (P.C. 598) dated March 31, 1933, to be published in the *Canada Gazette* on April 8, 1933, the benefit of the intermediate tariff is extended to products originating in and coming from Germany when imported direct, conveyed without trans-shipment from a port of Germany or from a port of a country enjoying the benefit of the Preferential or Intermediate Tariff into a sea, lake or river port of Canada, for a further period of nine months from April 1, 1933, subject to termination under certain conditions expressed therein.

Invoices of goods for entry under the Intermediate Tariff shall be certified to as to origin, quantity, value and other particulars as prescribed by the Customs Regulations. The Certificate of Origin shall be in form similar to the Certificate (A), Form "M-A", Memorandum No. 149, Second Revision.

Income Tax Totals Increased

OWING to a further remittance received by the Income Tax division, the following changes are made in the 1932-33 collections. Ottawa collections for the year are increased from $4,319,629 to $4,319,658, thus changing the total collections of the Income Tax division for the past fiscal year from $62,066,667 to $62,066,696.

Export Act Amendment

COLLECTORS of National Revenue were advised by official Memorandum dated April 4, 1933, as follows:—

Exportation of Intoxicating Liquors Export Act Amendment.—Referring to Memorandum No. 318—Circular No. 697-C, dated 31st May, 1930, you are advised that after 6th April, 1933, beer, ale, porter, wine, and similar fermented malt or vinous liquor, or fruit juice, containing not more than 3·2 per centum of alcohol by weight, may be imported into the United States of America.

The several prohibitions against release or removal from warehouse, clearance and entry for export contained in Section 8 of The Export Act will therefore not apply to the liquors above named containing not more than 3·2 per centum of alcohol by weight destined for delivery in the United States of America.

Taxation in Ancient Times

TOLLS, taxes, tithes or tribute, in various forms, have existed from the beginning of history, and range from voluntary religious offerings to the heavy exactions imposed on a subject race.

Glancing over the phases of Jewish history recorded in the *Bible* it is interesting to note there the important part taxation played. Many were the methods employed in extracting tribute from an impoverished people.

Under the Judges a light taxation was imposed on the people for religious purposes, and consisted of the Tithes, the First Fruits, and the Redemption Money.

After the change, however, from a theocratic form of government to a monarchy, taxation increased. A tithe of the produce both of the soil and of live stock equalling together with the ecclesiastical tithe, 20 per cent of incomes of this nature, was collected. Taxation at this time also took the form of forced military service for a month each year; gifts to the king consisting probably of armour, horses, gold, silver, etc.; import duties, chiefly on the produce of the spice districts of Arabia; the monopoly of certain branches of commerce, as for example, that of trading in gold and horses, and in fine linens, etc., from Egypt; the appropriation to the king's use of the early crop of hay.

So heavy did these burdens become that exemption from taxation came to be considered a sufficient reward for great military services. At times the complaints of the people culminated in wide-spread rebellion. And after each of their many unsuccessful wars additional tribute would be levied, sometimes even taking the form of large annual payments over an indefinite period.

Under the Persian yoke the Jewish provinces had to pay tribute through direct taxation; excise duty on articles of consumption; tolls at bridges, fords, and at certain points on the main highways; forced labour. The people were compelled at times to mortgage their fields and vineyards, or to borrow money at exorbitant rates of interest, in order to pay their taxes. Failure to promptly repay made the debtor liable to seizure to be sold into slavery.

As the centuries rolled by the burden of taxation grew ever heavier. Under the Egyptian and Syrian kings the *farming* system of finance was applied in its worst form, and the taxes were put up to auction. For example the revenue to be derived from Phoenicia, Judaea and Samaria was put at 8,000 talents. A buyer would bid perhaps double that amount in order to secure the right to *farm* the taxes, counting on securing a big profit through extortion.

The Syrian rulers used a variety of taxes, some of which were: direct tribute; excise duty on salt; crown taxes (golden crowns, or their value, sent yearly to the king); one-third the produce of corn land; one-half the produce of fruit trees; a tax on cattle; taxes on places of amusement.

Under the Roman regime taxation became more thorough and systematic. Immediately after the capture of Jerusalem, Pompey imposed tributes amounting, over a short period, to 10,000 talents. Julius Caesar eased the situation somewhat by abolishing the farming system of obtaining revenue, refusing to levy tribute during the Sabbatic year, and demanding only one-fourth the customary tax the year following.

Under Herod, however, the burdens again increased, and even in the years of famine a portion of the produce was seized for the royal revenue. The greatest inducement Herod could offer to attract people to his new city in Traclonitis was to promise them exemption from taxation.

On becoming a Roman province, Judaea came under the financial scheme of the Empire, where taxes were systematically *farmed*. At this time also the hated publican or tax-gatherer made his appearance in Judaea.

In the Days of Long Ago

THE trials and tribulations of a Customs Collector at a frontier port nearly a hundred years ago are revealed in a series of letters written between the years 1834 and 1844 by James Kerby, at that time Collector at Fort Erie. The letters, transcribed in copper-plate handwriting, are contained in an old leather-bound ledger now in possession of the *Editor*. The Collector complains that in the execution of his official duties he is unprotected by his government. In many cases where he had made seizures he had been prosecuted, and a number of these cases he had lost, and he himself had had to pay heavily.

Appealing by letter, written at Fort Erie and dated August 13, 1842, to the Hon. F. Hincks, Inspector General, for protection just after three lawsuits had gone against him, Mr. Kerby wrote in part:—

> The sheriff has served two executions upon me for two revenue suits therein in damages and costs £184, receiving my bond for a short period and seeing that my goods and chattels be forthcoming for the payment thereof.
>
> I have every reason to think that upon application to the Hon. Chief Justice and Mr. Justice Hagerman, before whom the above two suits, and a third, Roys versus Kerby, have been tried, they would not, I trust, have any objection to grant certificates, setting forth the grounds of my defense in behalf of the protection of the revenue—that I had probable cause to make the seizures in question, and that I did not act in a manner to deserve or provoke censure in the execution of my duty. With all due deference in making the application, I submit whether the head of my department ought not to make it in my behalf.
>
> Actuated as I have been throughout these unfortunate controversies, having no other motive or interest but to protect the revenue, I feel that I have been very ill used by the prosecutors. All these people are destitute of principle and all are bankrupts. Their object has been to seek my ruin. I acted fearlessly to the best of my humble ability in the just protection of the rights of the Crown. I have been made a sacrifice to the gratification of these people, when I know and feel that Government, in justice to me as a faithful servant, ought to support me and bear me out.
>
> I pray that His Excellency the Governor General will not see my little earnings sacrificed to the hammer, to the mortification of my poor family, but to allow me to satisfy the sheriff's claim out of the revenue arising from seizures and duties on imports at this port. It is manifest that I ought not to be considered legally liable for damages whilst engaged to the best of my ability in behalf of the Crown, for were it otherwise I see nothing but ruin depicted before me.

Mr. Kerby had just completed a series of payments of £25 each, resulting from another lawsuit. Whether he was reimbursed by the Government for all this expensive litigation does not appear in the subsequent letters. Further seizures and prosecutions are mentioned, however, but there are no more complaints suggesting personal liability.

PAST FISCAL YEAR AT SOME LEADING PORTS

Customs and Excise Facts and Figures for 1932-33

FOLLOWING the practice of recent years, the REVIEW gives a summary of Customs and Excise revenue and business transacted at some of the larger ports throughout the Dominion for the previous fiscal year. The following article is based on facts and figures compiled by Collectors, and the *Editor* acknowledges the co-operation he has received in compiling this interesting feature covering the fiscal year 1932-1933.

AT PORT OF TORONTO

Revenue collected at the Customs-Excise port of Toronto during the past fiscal year amounted to $40,684,182, as against $44,400,437 collected in 1931-32. This decrease was due to a drop in import duty receipts, with a slight falling off in sundry collections. Receipts from all other divisions exceeded the previous year's figures. J. H. Bertram, Collector, supplied the following comparative statement covering revenue totals for the past two fiscal years, figures for 1931-32 being shown in brackets: Import duty, $19,178,190 ($29,157,519); sales tax on imports, $2,508,698 ($2,211,327); Excise tax on imports, $3,015,270 ($1,215,926); Excise tax, domestic, $14,040,804 ($10,002,543); Excise duty, $1,905,183 ($1,768,886); sundry collections, $36,035 ($44,235).

Collections received at the Customs Express Branch in 1932-33 amounted to $2,071,563. Packages received numbered 192,676, entries 30,329, as compared with the following totals for the previous year: collections $2,918,889, packages 282,650, entries 46,601. At the Customs Postal Branch collections totalled $734,735, parcels delivered 297,670, entries received 25,922, in the past fiscal year, as against the following for the previous year: collections $821,308, packages delivered 374,649, entries received 31,692.

COLLECTIONS AT MONTREAL

The port of Montreal collected $71,999,278 in Customs and Excise revenue in the past fiscal year, according to statistics furnished by Arthur Laing, Collector. This total shows a decrease of $9,717,660 compared with the previous year's collections, resulting from declines in receipts from import duty, Excise duty and sundry collections. Substantial increases were shown in receipts from Excise taxes and Excise tax on imports, while collections from sales tax on imports were also well ahead of last year. Receipts for the past fiscal year, showing increases and decreases, were as follows: Import duty $19,879,550, decrease $9,304,988; sales tax on imports $2,231,617, increase $297,209; Excise tax on imports $3,543,984, increase $2,278,542; Excise tax, domestic, $19,253,411, increase $3,747,059; Excise duty $27,005,022, decrease $6,669,236; sundry collections $85,694, decrease $66,246.

The months showing the largest collections were November, May and June.

AT PORT OF QUEBEC

The port of Quebec collected $3,678,649 in Customs-Excise revenue in the past fiscal year, as compared with $4,387,294 in the previous year, a difference of $708,645. Increases in revenue occurred in sales tax on imports, Excise tax on imports, Excise tax, domestic, and sundry collections, while import and Excise duty receipts declined. In the following summary, covering Customs-Excise revenue in 1932-33, increases and decreases compared with the previous year are shown: Import duty, $974,377, decrease $731,125; sales tax on imports $140,778, increase $3,498; Excise tax on imports $196,805, increase $115,567; Excise tax, domestic, $1,280,459, increase $248,256; Excise duty $1,080,285, decrease $345,368; sundry collections $5,946, increase $527.

Customs-Excise entries in the past fiscal year numbered 26,521, made up of import duty entries 17,617, Excise tax entries 6,673, Excise duty entries 2,231. In the previous year 34,126 entries were received.

At the Customs Express Branch $56,888 was collected in 1932-33, as against $90,394 collected in the previous year. Entries received 1,370, decrease 1,021, packages 7,366, decrease 5,151. Collections at the Customs Postal Branch totalled $44,541, entries received 1,828.

AT SAINT JOHN, N.B.

Customs and Excise receipts at the port of Saint John, New Brunswick, for the fiscal year 1932-33 totalled $1,767,825, compared with $1,916,988 for the previous year, a difference of $149,163. Receipts from Customs and Excise duties declined, while Excise tax receipts increased. Collections for the past fiscal year, showing increases and decreases, were as follows: Customs duties $1,049,470, decrease $352,248; Excise taxes $682,978, increase $216,750; Excise duty $31,218, decrease $13,680; sundry collections $4,159, increase $15.

Customs-Excise entries numbered 13,860, made up of Customs 11,524, Excise tax 1,981, Excise duty 355. In the previous fiscal year entries totalled 18,472.

Business transacted at the Customs express branch in the past fiscal year, with figures for the previous year in brackets, was as follows: collections $21,401 ($44,768), entries 351 (470), packages 4,615 (8,498). At the Customs postal branch collections totalled $17,775 ($23,700), entries 799 (1,059), parcels 15,200 (21,412).

Shipping returns at the port of Saint John, including outports of St. Martin's and Beaver Harbour, for the year ended March 31, 1933, with totals for the previous year in brackets, were: Vessels entered from sea 636, registered tonnage 1,411,293 tons (672 vessels, 1,214,765 tons); vessels cleared for sea 591, registered tonnage 1,370,866 tons (567 vessels, 937,083 tons); vessels entered coastwise 1,340, registered tonnage 804,761 tons (1,525 vessels, 846,009 tons); vessels cleared coastwise 1,383, registered tonnage 820,794 tons (1,639 vessels, 1,146,982 tons). Vessels cleared for sea carried a total of 639,230 tons of cargo. The nationalities of the vessels were: British 200, United States 273, Norwegian 71, Panamanian 18, German 13, Danish 7, Italian 6, Japanese 2, Honduran 1. J. M. McKinney is Collector at Saint John.

REVENUE AT HALIFAX

Customs-Excise revenue at the port of Halifax, Nova Scotia, in the past fiscal year dropped $568,439, compared with receipts for the previous year, totals for the two years being: 1932-33, $2,267,026; 1931-32, $2,835,465, W. C. Acker, Collector, informs the Review. Collections in the past fiscal year, with the previous year's figures in brackets, were: Import duties $1,272,804 ($2,010,810), Excise taxes $862,274 ($618,629), Excise duties $125,859 ($199,420), sundry collections $6,089 ($6,606). Included in the above receipts were the Customs postal branch collections amounting to $29,378 (previous year $37,892), and the Customs express branch collections amounting to $32,420 (previous year $61,394).

Shipping returns at the port of Halifax in 1932-33, compared with the previous year, were as follows: vessels cleared, foreign, 1,413 (1,460), registered tonnage 3,683,420 tons (4,021,747 tons); vessels cleared coastwise 1,600 (1,868), registered tonnage 119,410 tons (745,213 tons). Vessels registered in the past calendar year numbered 9, vessels deducted 9, as against 19 registered and 18 deducted in the previous year.

Other revenue collected at the port in the past fiscal year included pilotage $87,102, steamship inspection fees $8,861, sick mariners' dues $37,788, signal station dues $981, fumigation of vessels $2,680, marine register $6, total $137,418. In the previous fiscal year $147,947 was collected.

Ships and Passengers

Passenger liners reported inwards at the port of Halifax in the past fiscal year numbered 281, as against 298 in the previous fiscal year. Passengers landed in the past fiscal year numbered 30,318, (of this total 19,097 were cruise passengers), pieces of baggage examined 21,888, pieces of bonded baggage 763. Collections amounted to $5,182. In the previous fiscal year pieces of baggage examined totalled 23,105, pieces of baggage bonded 1,108, while collections amounted to $6,226.

The busiest month in point of number of ships and passengers was August, with a total of 33 ships arrived and 9,413 passengers landed. July was the second busiest month with 25 ships arrived and 5,543 passengers landed, and September was the third busiest month with 24 ships arrived and 5,182 passengers landed.

WINDSOR COLLECTIONS

Gross Customs-Excise revenue collected at the port of Windsor, Ontario, in the fiscal year ended March 31, 1933, totalled $8,383,521, as compared with $8,839,745 collected in the previous fiscal year. Receipts from import duties declined by $1,003,551, and from Excise duties by $387,814, while Excise tax receipts increased by $934,518 and sundry collections by $623; net decrease $456,224. Following is a summary of receipts: Import duties, $4,606,603; Excise taxes, $2,880,461; Excise duties, $860,032; sundry collections, $36,424.

Customs-Excise entries received in the past fiscal year numbered 73,148, as against 87,133 received in the previous year. Customs entries last year totalled 34,746, decrease 5,023; Excise tax entries, 4,514, increase 330; Excise duty entries, 2,580, increase 74; export entries 31,308, decrease 9,366.

Collections at the Customs express branch in the past fiscal year totalled $33,285, compared with $44,828 collected in the previous year. Entries received numbered 1,256, packages 5,858, as against 1,949 entries and 9,200 packages received in the previous year. At the Customs postal branch receipts dropped $4,345, total collections amounting to $13,017 in the past fiscal year and $17,362 in the previous year. Entries received in the two years numbered 837 and 1,091 respectively.

A. H. Dalziel is Collector at Windsor.

REVENUE AT WINNIPEG

Revenue received at the Customs-Excise port of Winnipeg in the fiscal year ended March 31, 1933, totalled $6,844,408, a decrease of $365,034, compared with the previous year, when $7,209,442 was collected. Increased revenue was received from sales tax on imports, Excise tax on imports and from domestic Excise tax. D. J. Scott, Collector, furnished the following statement covering revenue in the past fiscal year with figures for 1931-32 shown in brackets: Import duty, $3,188,909 ($4,446,166); sales tax on imports, $569,995 ($493,227); Excise tax on imports, $455,881 ($198,739); Excise tax, domestic, $2,094,980 ($1,426,213); Excise duty, $524,394 ($633,672); sundry collections, $10,248 ($11,425).

Customs-Excise entries received in the past fiscal year numbered 65,793, and in the previous year 80,034.

Collections at the Customs express branch in the fiscal year amounted to $236,565. Packages handled totalled 40,183, entries received 5,931. Compared with the previous year these totals show a decrease of $132,979 in collections, 21,250 in parcels handled and 1,924 in entries. At the Customs postal branch collections in the past fiscal year totalled $142,746, parcels handled 123,387, entries received 7,654, as against the following totals for the previous fiscal year: collections $178,374, parcels handled 149,030, entries received 9,345. Registered parcels received at the Postal branch in the past fiscal year numbered 4,830. Of the unregistered parcels 72,687 were from the United States and 45,870 from Great Britain.

COLLECTIONS AT CALGARY

Total Customs and Excise collections at the port of Calgary, Alberta, in the past fiscal year amounted to $1,626,275, made up as follows: Customs import duty, including sales tax and Excise tax on imports, $866,695; Excise duty, $217,301; Excise taxes, $542,279. In the previous fiscal year revenue totalled $2,044,310. This amount consisted of: Customs revenue, $1,376,822; Excise duty, $235,320; Excise taxes $432,168. The net decrease for the past fiscal year amounted to $418,035; the Customs revenue showing a drop of $510,127. Excise duty a drop of $18,019, and the Excise taxes an increase of $110,111.

Business transacted at the Customs postal branch for the two years was as follows: revenue collected $54,586 (72,121), parcels handled 46,119 (57,322); and at the Customs express branch: revenue collected $35,262 ($45,802). T. F. English is Collector at Calgary.

AT VANCOUVER, B.C.

Although the busy Pacific seaport of Vancouver showed a substantial increase in revenue collected from Excise taxes and sales tax in the fiscal year just closed, over the previous year, total Customs-Excise receipts decreased by $1,100,883. Collections for the two years were: 1932-33, $9,430,057; 1931-32, $10,530,940. Revenues received in the past fiscal year, showing increases and decreases, were: Import duty $5,627,636, decrease $2,158,914; sales tax on imports $980,194, increase $65,469; Excise tax on imports $1,013,729, increase $637,869; Excise tax, domestic, $1,457,165, increase $319,941; Excise duty $328,268, decrease $62,144; sundry collections $23,066, decrease $3,104.

Customs-Excise entries received numbered 84,809, made up of: Customs entries 70,900, Excise tax entries 10,558, Excise duty entries 3,351. In the previous fiscal year 107,343 entries were received.

Business transacted at the Customs postal branch in the past fiscal year, as compared with the previous year, was as follows: collections $219,851, decrease $61,111; entries received 6,594, decrease 1,334; packages 100,350, decrease 23,892. Manifests numbered 403. At the Customs express branch collections totalled $167,842, entries 3,921, in the past fiscal year, as against collections of $294,470, entries 5,987 in the previous year. Statistics covering the work of the examining staff at Vancouver in 1932-33, compared with the previous year, give the following: freight manifests issued 17,802 (20,308), express manifests issued 839 (1,252), pieces of baggage received 89,848 (127,520), pieces of baggage forwarded in bond 18,360 (17,520), pieces of baggage examined and released 71,398 (110,000), number of baggage advice notes issued 2,614 (3,170), small collections $10,694 ($14,786).

Shipping, automobile and aircraft statistics in the two fiscal years, were: vessels inward, foreign, 2,148 (2,138), seaplanes inwards 5 (27), aeroplanes inwards 210 (96), baggage carried by aeroplanes 292 pieces (212 pieces), automobiles in, foreign, 194 (280), automobiles outwards, Canadian, 29 (47). N. G. deGraves was promoted recently to be Collector at Vancouver.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of Net Collections by districts received during the first month of the fiscal year April, 1932 and April, 1933. (Decrease marked*)

Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	6,772 92	9,110 74	2,337 82
Halifax	64,159 38	99,211 41	35,052 03
St. John	91,222 06	80,146 43	* 11,075 63
Quebec	82,966 68	77,235 97	* 5,730 71
Montreal	1,594,650 37	1,421,062 17	* 173,588 20
Ottawa	389,972 76	376,693 06	* 13,279 70
Kingston	20,263 29	20,026 85	* 236 44
Belleville	29,533 52	50,434 49	20,900 97
Toronto	1,564,865 62	1,590,687 25	25,821 63
Hamilton	824,479 06	458,780 41	* 365,698 65
London	307,029 91	296,451 73	* 10,578 18
Fort William	12,484 65	13,027 72	543 07
Winnipeg	94,558 40	114,482 79	19,924 39
Regina	20,247 74	14,589 52	* 5,658 22
Saskatoon	11,154 78	10,638 47	* 516 31
Calgary	36,174 09	59,939 87	23,765 78
Edmonton	29,935 90	24,781 15	* 5,154 75
Vancouver	88,675 02	90,805 89	2,130 87
Yukon	89 01	217 47	128 46
Total	5,269,235 16	4,808,323 39	* 460,911 77

HEAVY EXPORTS FROM VANCOUVER IN PAST YEAR

Figures for 1932 Show General Increases

HEAVY exports, especially of grain, featured the business of the port of Vancouver for the calendar year 1932, and the total tonnage handled outward was well in excess of the preceding year, also the largest since 1929. The aggregate of all imports was the lowest since 1921. During the year the port's grain storage facilities were increased by additional elevator capacity and trackage for railway cars, and a large pier extension was commenced, steps necessary to keep pace with Vancouver's growth as a grain shipping centre.

The total export tonnage during 1932 amounted to 4,363,090 tons compared with 3,717,091 tons in 1931, according to the annual report of the Vancouver Harbour Commissioners. Increases were especially marked in the case of grain, shingles, newsprint, lead, and apples. Exports of canned fish were slightly down, and lumber exports, while down for the year, showed a marked improvement in the closing months. Exports to the United Kingdom, Holland, and Belgium, all registered increases for the year.

Total imports for 1932, amounted to 2,862,765 tons as against 3,575,614 tons in 1931. Imports of iron and steel from Great Britain, and of flour and dried fruits from Australia increased. The port handled 82,279 bales of raw silk during 1932, and 551,717 boxes of Japanese oranges. Maize from South Africa was imported to the amount of 8,426 tons. A feature of the port's business during the year was the importation of bananas by water from Central America.

Grain exports for the calendar year reached record figures, amounting to 105,006,925 bushels. The previous high was attained in 1928, exports that year aggregating 97,561,716 bushels. In 1931, grain exports totalled 70,841,445 bushels.

Flour Exports Higher

Exports of flour were slightly higher in 1932 than the previous year, the respective figures being 1,075,761 barrels as against 1,058,325 barrels. China imported 374,242 barrels during 1932, the United Kingdom 207,321, Japan 149,518, and Philippine Islands 85,833 barrels. With the exception of Japan, all the countries mentioned increased their requirements over the previous year.

Exports of lumber, logs, piles and lath through Vancouver during 1932 amounted to 213,573,796 feet board measure, while the exports of lumber only from all British Columbia ports totalled 446,889,543 f.b.m., and of logs, piles and poles to 165,764,683 f.b.m. For 1931, the figures were: lumber 566,129,250 f.b.m.; and logs, piles, and poles 218,071,030 feet board measure. Shingle exports from Vancouver during 1932 amounted to 530,790 bundles, or more than twice the 219,994 bundles exported the previous year. Newsprint, kraft, and pulp shipped through the port totalled 42,209 tons, while for all British Columbia ports the aggregate was 257,318 tons.

Exports of Canned Salmon

Canned salmon exports from Vancouver totalled 915,753 cases in 1932 and canned pilchards 16,915, compared with 927,409 cases of salmon and 10,211 cases of pilchards in the previous year. Fresh, frozen, salt and cured fish exported aggregated 24,653 tons, the exports of drysalt herring to China being especially low. Fish oil exported from all British Columbia plants, more than half through Vancouver, amounted to 1,333,948 gallons, of which 1,200,000 gallons went to Europe and the balance to Eastern Canada. British Columbia plants also exported 8,603 tons of fish meal during the year, the bulk passing through Vancouver.

Canned milk exported during 1932, totalled 69,105 cases, the United Kingdom and China being the best customers taking 19,961 and 18,556 cases respectively. The balance was consigned to 15 different countries.

Apples exported during the year aggregated 104,157 boxes, the United Kingdom which took 81,085 boxes being the best market. In 1931, 81,858 boxes were shipped to all destinations.

The increased movement to foreign destinations was reflected in the tonnage of deepsea vessels which used the port during the year. In this class 1,123 vessels of 4,501,754 net tonnage entered in 1932, as compared with 1,036 with a net tonnage of 4,031,192 in the previous year. A total of 15,981 vessels of all classes with a net tonnage of 11,082,902 tons entered the port during the past year.

EXPRESS AND POSTAL REVENUE

Summary of Business at Montreal in Past Year

Business transacted at both the Customs express branch and the Customs postal branch, Montreal, in the fiscal year ended March 31, 1933, declined from totals reached in the previous fiscal year. Collections received at the Express branch in the past fiscal year amounted to $1,485,286, as against $2,397,785 received in the previous year. Packages delivered in the two periods numbered 97,274 and 150,008, entries received 21,314 and 32,672 respectively. April was the busiest month in the past year at the Express branch, collections in that month totalling $159,214, packages delivered 9,982 and entries received 2,242.

At the Customs postal branch collections in 1932-33 amounted to $746,906, parcels received 281,314, parcels delivered 274,999, entries received 20,278, as against the following totals for the previous fiscal year: collections $940,533, parcels delivered 373,449, entries received 25,917.

The largest collections at the Postal Branch for any one month were received in April, amounting to $79,257. April was the busiest month also as regards the number of entries received, which totalled 1,918, while October was the busiest month as regards the total number of parcels received and the number delivered, the totals for these items being 25,659 and 25,117 respectively.

Parcels unclaimed or refused at the Postal Branch in the past fiscal year numbered 6,315, as against 8,895 in the previous year.

During the month of March, 1933, collections at the Customs express branch, Montreal, totalled $137,337, entries received 1,855, packages delivered 7,307. Figures for the same month last year were: collections $199,561, entries received 2,509, packages delivered 10,911. At the Customs postal branch collections totalled $56,483 in March, 1933, as against $72,674 in March, 1932.

DEPARTMENTAL RULINGS

"Curd-O-Meter," per illustration, an instrument designed for determining the character of the curd in milk by means of a graduated numbered scale. Tariff item 462.

Jig Saw Puzzles. Dutiable according to material.

The "Vibraphone," per illustration, a small instrument of silver that fits snugly into the ear, for use by deaf persons as an aid to hearing. Tariff item 482.

Oleic Acid, per samples, is ruled to be dutiable under tariff item 216. (This ruling cancels Departmental ruling in Appraisers' Bulletin 710, file 82485, on "Red Oil, saponified red oil, oleine and elaine oils.")

A Correction

On page 12 of the April, 1933, issue of the *National Revenue Review,* a decision of the Board of Customs on a motor vehicle equipped with a turntable or what is known as a fifth wheel is quoted. This decision is quoted from Appraisers' Bulletin 4017, which was issued under date of 6th March, 1933. Attention should have been drawn to the date of publication of this decision of the Board, as tariff item 438b of the Budget Resolutions now before Parliament, published in Memorandum 631, nullifies this decision with respect to importations entered on or after 22nd March, 1933, inasmuch as an imported motor truck equipped with a turntable or fifth wheel would now be dealt with as follows:

Motor truck proper—tariff item 438b as amended.

Turntable or fifth wheel of iron or steel—tariff item 446a.

* * NEWS AND COMMENT * *

New Westminster, B.C.: Three seasonal officers were appointed May 1, to handle tourits traffic through Pacific Highway, B.C., an additional officer to be appointed June 1. At this latter date, also, the usual 24-hour service will go into effect to continue until October 31. One additional officer will be appointed to the outport of Huntingdon and one to the Preventive station of Boundary Bay, for the present touring season.

Deep sea shipping at the port of New Westminster increased substantially in the past fiscal year, compared with previous years, with a corresponding increase in exports, Percy R. Peele, Collector, informs the Review. Vessels handled in the fiscal year just closed numbered 485, of a total registered tonnage of 1,137,429 tons, as against 321 vessels of a total registered tonnage of 1,048,764 tons in the previous year. Export cargoes amounted to 438,881 tons in 1932-33, as compared with 437,914 tons in 1931-32.

Moose Jaw, Sask.: W. A. Neil retired under superannuation, March 31, 1933, after 29 years service. Mr. Neal entered the Customs service at Portal, removing to Moose Jaw 14 years ago. A presentation, consisting of a purse of money, was made by J. McAllister, Collector, on behalf of the assembled Customs staff. An illuminated address, also, was read.

Ottawa: A comparative statement covering the Customs-Excise revenue at the port of Ottawa, during the last two fiscal years, supplied by F. M. Journeaux, Collector, shows a decrease of $545,055 in the past fiscal year. Receipts from Excise taxes and sundry collections increased, while import and Excise duty revenue declined. Totals for the past fiscal year, with figures for the previous year in brackets, follow: Import duty $990,478 ($1,757,971), Excise taxes $2,267,278 ($2,002,812), Excise duty $285,587 ($330,291); sundry collections $14,893 ($12,216).

Revenue received at the Customs postal branch in the past fiscal year amounted to $41,488, compared with $48,098 for the previous year, a difference of $6,610. At the Express branch collections totalled $35,741 in 1932-33 as against $70,429 collected in the previous year, a decrease of $34,688.

Toronto: Collections received at the Customs express branch, Toronto, in March, 1933, totalled $158,838, packages received 11,334, entries 2,398, as against the following totals for March, 1932: collections $224,303, packages received 16,367, entries 3,525. At the Customs postal branch collections last March totalled $52,541, packages received 26,671, packages delivered 19,766, entries 2,201, as against the following totals for March, 1932: collections $68,130, packages received 30,887, packages delivered 28,224, entries 2,686.

At the Leaside Customs air harbour 3 aeroplanes reported inwards during March last, and 4 reported outwards. Passengers inwards numbered 5, outwards 6. In March, 1932, aeroplanes, inwards and outwards, numbered 4, passengers 1.

Vancouver, B.C.: Exports of grain from the port of Vancouver for the present crop year continue to run far in excess of those for the preceding year, with shipments to the Orient showing a satisfactory increase. Shipments of flour in barrels from Vancouver have recently commenced, the first consignment being destined for Europe. This commodity formerly was always forwarded in sacks. Shipments of flour to Norway are stated to show a satisfactory increase.

Saint John, N.B.: The first shipment of cattle, finished in New Brunswick, to go forward to the British market in more than a quarter of a century was carried by the ss. *Concordia* when that vessel sailed from Saint John on April 6. The cattle, comprising 75 head, came from Manitoba last November and were fed at Upper Woodstock, N.B. The *Concordia* loaded 358 head of Canadian cattle at Saint John, and took 200 additional head from Halifax. Other current shipments included 620 head via the ss. *Manchester Citizen* from Saint John, April 6, and 524 head via the ss. *Salacia* from Saint John, April 7.

Fredericton, N.B.: Customs-Excise revenue received at this port in the past fiscal year amounted to $462,711, as against $808,642 received in 1931-32. In the following summary covering collections for the past fiscal year, furnished by F. P. Colter, Collector, figures for the previous year are given in brackets: Import duty, $215,584 ($544,170); sales tax on imports, $39,241 ($45,621); Excise tax on imports, $25,632 ($13,162); Excise tax, domestic, $25,004 ($19,966); Excise duty, $156,754 ($185,316); sundry collections, $495 ($407).

Duty collected at the Customs postal branch in 1932-33 amounted to $2,841, parcels delivered 2,359, as against $4,227 collected in duty and 3,764 parcels delivered in the previous fiscal year. Totals for the past fiscal year at the Customs express branch were: duty $2,220, parcels delivered 768; and in 1931-32, duty $4,473, parcels delivered 1,184.

Halifax, N.S.: Cargo handled over the harbour wharves in Halifax between January 1 and April 14, 1933, amounted to 336,028 tons (100,736 inward and 235,292 outward), compared with 293,215 tons (107,160 inward and 186,055 outward) in the same period last year, and with 277,927 tons (127,701 inward and 150,226 outward) in 1931 for the same period.

London, Ont.: This Customs-Excise port had a busy fiscal year in the twelve months ended March 31, 1933. Customs-Excise receipts totalled $2,558,559, decreases occurring in receipts from import duties, Excise duties, and sundry collections, with increases in receipts from sales tax on imports, Excise tax on imports and Excise tax. Compared with total revenue collected in the previous fiscal year there was a net decrease of $309,804. Receipts for 1932-33, with figures for the previous year in brackets, were as follows: Import duty $868,165 ($1,385,700), sales tax on imports $84,807 ($78,457), Excise tax on imports $144,150 ($58,840), sundry collections $4,078 ($4,284), Excise tax $1,217,443 ($1,055,447), Excise duty $239,916 ($285,634).

Total collections at the Customs postal branch in the past fiscal year amounted to $62,652. Entries received numbered 1,988. At the Express branch collections totalled $29,094, and the number of entries 1,502.

Customs-Excise entries received numbered 24,282, made up of Customs 18,477, Excise tax, 3,955, Excise duty 1,850. Manifests received numbered 14,927, manifests forwarded

QUESTION BOX AND LETTER BAG

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) For what period of time should automobile permit forms such as E.50 and C.12 be held before being destroyed?

(2) When samples of imported books are forwarded from a port to the Department for the attention of the Examiner of Publications should they be sent direct or under postal manifest on the port of Ottawa?

(3) Is sales tax required to be paid on logs which a farmer has sawn into lumber for his own use, when such sawing takes place at a licensed sawmill?

The answers are:—

(1) Permit forms E.50 and C.12 may be destroyed after they have been on hand for a period of three years.

(2) Samples of imported books or other publications thought to be of a treasonable

or seditious, or of an immoral or indecent character, should be forwarded direct to the Department of National Revenue, Ottawa, marked for the attention of the Examiner of Publications. In all cases a covering letter should be sent giving the title of the publication and the names of the importer and exporter. All officers concerned are requested to be vigilant in order that books and other publications imported into Canada which are of a doubtful character may not be delivered to importers without sample copies being submitted and a report received thereon from the Examiner of Publications.

(3) If the farmers' logs are sawn into lumber by licensed sawmillers, the charge made for the sawing is subject to sales tax.

These questions will be dealt with in the next number:—

(1) An importer pays duty on a quantity of goods imported into Canada. He sends his traveller to the West Indies to exhibit these goods as samples. They are identified by the Customs appraiser upon export, and re-identified upon their return into Canada. All other regulations of Tariff Item 709 being complied with would these goods be allowed entry free of duty?

(2) When goods are mailed at an inland office in Canada for export from Canada where are the B.13 export entries covering such packages properly taken to account?

(3) What is the origin of the word excise?

Revised Form Suggested

D. K. Macdonald of the Sarnia staff writes:

I am enclosing a revised form to take the place of the present B.16½ and Pro-forma E. 46.

It is suggested that it be printed in book form in sets of four, first copy white, to be given as receipt, second and third copies coloured, to be attached to Form B.16, fourth copy white, to be retained in book. Covers to be firm, back to fold over so it can be used under fourth copy for heavy writing. You will note that I have increased size of B.16½ to ordinary uniform pocket size, and embodied the essential parts of Form E.46.

Any officer making small collections would use this new form. Each set to be numbered and signed for. Cashier to enter on B.16 and initial, and stamp fourth copy. Entry number to be shown on fourth copy as soon as returned from long room. It would not be necessary for importer to sign B.16 but cashier to show B.16½ number instead. This in itself would save much delay to the public. The B.16½ allows for signature and address of importer.

I think this method would greatly expedite business at ports, especially on the frontier, and would simplify accounting. I would appreciate it if you would print this suggested form for comment by other officers.

Form B 16½ CANADA CUSTOMS

Port of.........................

Check No..... Entry No.......... Form No..........

Train or Trip No ....

Description of Goods	Value	Rate	Duty
Tariff Item No........			
Total........			

Shipper.....................

Address.....................

Invoices (yes or No) Attached

If no invoices Appraising Officer initials.

Appraised.... ....

Certified that the importer has invoices, the contents and value being as above Stated.

Stamp

....
Importer

....
Address

....
Customs Officer

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

APRIL-MAY

ADDITIONS

NOVA SCOTIA

BARRINGTON PASSAGE (Clarke's Harbour): W. J. Nickerson, Sub-Collector of Customs and Excise, Limited Service.

ONTARIO

ORILLIA (Bracebridge): G. W. Boyer, Sub-Collector of Customs and Excise, Grade 1 Outport.

DEDUCTIONS

NOVA SCOTIA

LUNENBURG (Mahone Bay): Francis Holloway, Sub-Collector of Customs and Excise, Limited Service (retired).

NEW BRUNSWICK

SAINT JOHN: H. C. Ring, Senior Customs Excise Clerk (superannuated).

ONTARIO

NIAGARA FALLS: J. P. Coan, Senior Customs Excise Examiner (superannuated).

STRATFORD (Mitchell): A. J. Blowes, Sub-Collector of Customs and Excise, Grade 1 (deceased).

TORONTO: J. J. Heffering, Customs Warehouse Foreman (superannuated); E. E. Ross, Computing Clerk (deceased).

WINDSOR-WALKERVILLE: P. J. Neven, Computing Clerk (superannuated).

(Belle River): J. H. Strong, Sub-Collector of Customs and Excise, Limited Service (deceased).

MANITOBA

WINNIPEG: Malcolm McLennan, Assistant Customs Appraiser (retired).

BRITISH COLUMBIA

REVELSTOKE (Golden): G. E. Jones, Sub-Collector of Customs and Excise, Limited Service (services terminated).

ADMINISTRATIVE

G. W. Addison, Senior Customs Excise Checking Clerk (superannuated); J. C. Creelman, Chief Clerk (superannuated); J. M. Peaker, Chief Customs Excise Checking Clerk (superannuated).

INSPECTION

M. H. Goodspeed, Inspector of Customs and Excise (superannuated).

PREVENTIVE SERVICE

C. S. Walters, Special Inspector of Customs and Excise (superannuated).

PROMOTIONS

NEW BRUNSWICK

WOODSTOCK (St. Leonards): J. E. Cyr, from Customs Excise Examiner, Grade 1, to Sub-Collector of Customs and Excise, Grade 1.

QUEBEC

MONTREAL: M. J. R. Guernon, from Special Exciseman, Grade 2, to Special Exciseman, Grade 3.

SHAWINIGAN FALLS (Grand'Mere): Theotime Gravel, from Customs Excise Examiner, to Sub-Collector of Customs and Excise, Grade 1.

ONTARIO

CHATHAM: D. G. H. Rawlings, from Computing Clerk to Customs Appraiser.

TORONTO (West Toronto): Harry Durrant, from Senior Customs Excise Clerk to Sub-Collector of Customs and Excise, Grade 3.

BRITISH COLUMBIA

LETHBRIDGE (Coutts): W. M. Young, from Customs Excise Examiner to Sub-Collector of Customs and Excise, Grade 2.

TRANSFERS

G. F. Barron, from Customs Excise Examiner, Port Colborne, Ont., to Customs Excise Examiner, Waterloo, Ont.

G. C. King, from Clerk, Grade 4, Preventive Service, to Clerk, Grade 4, Administrative.

Miss K. L. McKinnon, from Stenographer, Grade 2, Preventive Service, to Stenographer, Grade 2, Administrative.

C. R. Morphy, from Clerk, Grade 4, Preventive Service, to Clerk, Grade 4, Administrative.

PROMOTION AND TRANSFER

N. J. DeGraves, from Inspector of Customs and Excise Preventive Service, to Collector of Customs and Excise, Grade 7, Port of Vancouver, B.C.

DISMISSALS

ONTARIO

FORT ERIE: R. H. Hay, Customs Excise Examiner (services dispensed with for having purchased certain articles of clothing in the United States and brought them into Canada without the payment of duty and taxes thereon).

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF APRIL: 1932 AND 1933

—	April, 1932		April, 1933	
	Quantity	Value	Quantity	Value
Total Exports (Canadian Produce)	....	$26,927,756	....	$ 20,011,652
Total Exports (Foreign Produce)	....	479,656	....	300,305
Principal Items of Exports—				
Wheat ..... Bush.	7,513,289	4,537,259	4,460,214	2,315,239
Wheat flour ..... Brls.	255,390	895,190	234,387	716,874
Fish ..... Cwt.	105,753	691,197	74,658	487,716
Furs ..... $	....	712,881	....	806,410
Meats ..... Cwt.	30,367	356,982	44,663	461,760
Cheese ..... Cwt.	3,761	52,381	2,770	33,525
Planks and boards ..... M ft.	42,595	824,933	33,735	536,998
Wood pulp ..... Cwt.	562,190	1,258,332	672,612	1,272,039
Newsprint ..... Cwt.	2,775,716	6,710,062	2,262,774	4,535,747
Automobiles and parts ..... $	....	218,708	....	552,026
Copper, partially manufactured ..... Cwt.	142,505	842,809	119,557	661,241
Nickel, unmanufactured. Cwt.	24,282	542,283	27,460	723,407
Imports entered for consumption —Free goods	....	9,266,314	....	7,489,618
Imports entered for consumption —Dutiable goods	....	20,527,982	....	12,967,676
Total imports entered for consumption	....	29,794,296	....	20,457,294

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF APRIL 1932 AND 1933

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,422,056 19	3,941,819 35		
Less Refunds and Drawbacks	747,759 02	490,177 02		
Net	5,674,297 17	3,451,642 33	2,222,654 84	
Excise Taxes	2,859,994 59	2,547,866 24		
Less Refunds and Drawbacks	61,520 15	116,148 00		
Net	2,798,474 44	2,431,718 24	366,756 20	
Excise Duties	3,109,021 89	2,289,825 97		
Less Refunds and Drawbacks	81,347 85	22,117 08		
Net	3,027,674 04	2,267,708 89	759,965 15	
Sundry Collections	70,188 01	53,322 10		
Less Refunds and Drawbacks	13 60	198 66		
Net	70,174 41	53,123 44	17,050 97	
Net Totals	11,570,620 06	8,204,192 90	3,366,427 16	
Net Decrease			3,366,427 16	

COMPLETE TOTALS FOR TWELVE MONTHS

—	1931-32	1932-33	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	113,997,850 99	76,669,764 74		
Less Refunds and Drawbacks	9,865,185 54	7,199,032 78		
Net	104,132,665 45	69,470,731 96	34,661,933 49	
Excise Taxes	60,264,258 02	83,354,007 34		
Less Refunds and Drawbacks	657,912 54	1,163,746 38		
Net	59,606,345 48	82,190,260 96		22,583,915 48
Excise Duties	49,322,471 37	40,123,508 16		
Less Refunds and Drawbacks	667,609 27	1,692,285 71		
Net	48,654,862 10	38,431,222 45	10,223,639 65	
Sundry Collections	1,025,520 59	915,412 04		
Less Refunds and Drawbacks	756 62	604 75		
Net	1,024,763 97	914,807 29	109,956 68	
Net Totals	213,418,637 00	191,007,022 66	44,995,529 82	22,583,915 48
Net Decrease			22,411,614 34	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF APRIL 1932 AND APRIL 1933

—	April, 1932	April, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	5,269,235 16	4,808,323 39	469,911 77	

The National Revenue Review

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CANADA'S TRADE AND REVENUE
Facts and figures to end of May

EDITORIAL, NEWS AND COMMENT,
RULINGS, QUESTION BOX,

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June, 1933

Vol. VI No. 9

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Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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A Relic of the Past

THE door of the present Customs House at Quebec is adorned with an antique knocker which once graced the main entrance of Trinity House, the first English Customs House to be established in Canada. Trinity House was built on the water-front at Quebec in 1763. The old knocker measures ten by six inches and a tablet bears the following inscription in both English and French:—

Door-knocker of the first English Customs House. Established in Canada, at Quebec, A.D. 1763. Voluntarily restored, for the present edifice, from the antique collection of John F. McClain, of Toronto and New York, A.D. 1931.

More Conscience Money

SEVERAL payments of "conscience money" have been received recently by the Commissioner of Income Tax. Two of these were from Toronto, one sum consisting of two twenty dollar bills with the explanatory words "error in addition." The other amount was for eight dollars. Thirty dollars were received from a person in Calgary. The bills were attached to a 1932 income tax form, with the words "Income tax conscience money" printed by hand at the bottom of the sheet. From Regina was received the following note with enclosure:—

"Please find enclosed thirty dollars in payment of duty on goods which I brought into the country and did not declare at the time."

One hundred dollars were received in a registered envelope from Montreal, the sender describing himself as "an old man who thinks he owes this for income taxes."

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of section 13 and Item 1201, Schedule "C" of the Customs Tariff, viz:—

Lascivious Love, a book by Pierre de Bourdeille, printed in English for private circulation, published by Les Editions Modernes, Paris, France.

Desteptarea (The Awakening), a newspaper printed in the Roumanian language and published in Detroit, Michigan, U.S.A.

Icor, a magazine published monthly by the Icor Association, 799 Broadway, New York, U.S.A.

Women Are Necessary, a book by John Held Jr., published by The Vanguard Press, New York, U.S.A.

Courtesy is Essential

OFFICERS of the Department whose duties bring them into constant contact with the general public are required to be courteous. This point has been stressed in the REVIEW on many occasions. The following excerpt from an editorial in the May number of the *Canadian National Railways Magazine* is of timely interest to all National Revenue officers:—

> There is little place in life for the brusque person. He is usually ignorant. He has never had a good look at himself nor has he placed himself in the position of others nor adjudged his own limitations. Defect in manners, says *Emerson,* is usually the defect of fine perceptions. The brusque man who tries to elbow his way through life is just a belated example of the dweller in the stone age whose only equipment was a club. He has not learned that clubs are not used by cultivated people. Bad morals are condemned, but bad manners are almost as reprehensible as bad morals, indeed the two are intimately connected.

Over a Million Entries Handled

UNIFORMITY and accuracy in the treatment of importations throughout the Dominion is ensured largely through the operations of the Check Branch of the Department of National Revenue, comprising 66 officers. All entries and invoices received at the various ports and outports are examined by the Checking Clerks at headquarters, who compare the invoices with the corresponding entries as to marks and numbers, descriptions of goods, countries of origin, modes of transportation, quantities and values, prices per unit, extensions of entries as well as of invoices, declarations on entries and certificates on invoices, rates of duties. When any inaccuracy is found the Collector at the port concerned is communicated with on an official form, so that the necessary adjustments may be made.

In the fiscal year ended March 31, 1933, the Check Branch handled 1,106,547 entries and approximately 5,532,735 invoices. Inquiries and advices as to necessary corrections sent to the various ports numbered 48,989, and the amount recovered from additional duties and taxes totalled $636,494. In the fiscal year 1931-32 entries to the number of 1,444,394, with approximately 7,221,970 invoices were checked; inquiries and advices sent out numbered 52,775; and revenue recovered amounted to $800,273.

Although the additional duty recovered each year by the Check Branch represents a considerable amount, the importance of the work accomplished cannot be estimated alone by the amounts recovered. Without this scrutiny of entries and invoices probably much larger sums than those recovered would be lost to the treasury. A correction once made regarding an undervaluation, or an incorrect rate, the same error is not likely to be repeated by port officers in subsequent importations.

The Checking Clerk is required to have a knowledge of the Customs Tariff and the Customs Act. He is guided by the thousands of Appraiser's Bulletins, Memoranda, Circulars, Board of Customs decisions, and Departmental rulings which have been issued and with which he must necessarily become familiar. The Appraisers and Computing Clerks at the nearly four hundred ports and outports throughout Canada have not, in many cases, all this information easily available, and must, in order that there may be no delay in the execution of business, depend to a great extent upon their own judgment, it being impracticable to delay deliveries of goods until such time as full inquiry has been made. The work of these officers is carefully reviewed, and where it is found that errors have crept in, whether additional duty should be paid, or there should be a refund of duty, the necessary information is submitted to those interested as quickly as possible. If the entry is accepted by the Check Branch, that is usually the end of the matter.

Apart from the question of duties many other points have to be taken into consideration before the entries are finally approved as entered, and, as indicated above, the entries and invoices require to be scrutinized from many angles to ensure their correctness. The Appraisers and Computing Clerks exercise their best judgment, but the Departmental interpretation of certain tariff items is the real guide. So it may be seen that the Check Branch is, in a sense, an information bureau, and it is difficult to estimate the value of the advice given to officers who depend upon it largely for direction in the proper and intelligent discharge of their duties.

In addition to the actual Customs end of the work, the Branch also checks for Sales, Excise and Special taxes.

To sum up: The Check Branch aims to be of assistance to officers of the Department generally and to co-operate with them in promoting efficiency, so that importers will obtain the service to which they are entitled.

L. D. Warren is Chief of the Check Branch.

Automobile Travel at Fort Erie

AUTOMOBILE traffic inwards and outwards over the Peace Bridge for the month of April, 1933, totalled 62,563 cars and by the ferry 20,791 cars, a total of 83,354, which is 25,122 less than in April, 1932, according to a statement prepared for the REVIEW by F. T. Pattison, Collector at Fort Erie. Considerable increase is expected in the traffic this season as a new ferry boat with space for 80 automobiles will be placed on the service. This will be in addition to the ferry boats at present in use. New ferry terminals on the Canadian side are being completed. The new boat will be in operation for Decoration Day, when automobile travel is usually very heavy.

Passengers entering Fort Erie by the ferry and Peace Bridge for the month of April, 1933, numbered 114,110, and the outward movement was 115,982, making a total of 230,092.

Excise Duty Collections

COLLECTIONS of excise duty on potable spirits increased in April, 1933, over April, 1932. Total excise duty collections in April, 1933, were $2,575,086, and in April, 1932, $3,439,294. The comparative statement follows:—

April, 1933, spirits potable, $437,504; April, 1932, $430,274. April, 1933, spirits, non potable, $68,298; April, 1932, $87,115. April, 1933, malt, $276,755; April, 1932, $320,921. April, 1933, cigars, $21,338; April, 1932, $30,610. April, 1933, cigarettes $1,068,259; April, 1932, $1,616,165. April, 1933, manufactured tobacco, $327,964; April, 1932, $428,966. April, 1933, foreign raw leaf tobacco, $321,798; April, 1932, $449,614. April. 1933, beer, $20,344; April, 1932, $39,203. April, 1933, licences, $32,823; April, 1932, $36,423.

Customs Uniforms and Badges

THE regulations respecting uniforms as contained in Memorandum No. 405, dated the 26th of March, 1931, are amended by substituting the following in lieu of paragraph 4:—

(4) As far as practicable Collectors should requisition at the one time for the allowance for all officers authorized to wear uniforms, and in the months of May and November. An allowance to cover the actual cost of a complete outfit not exceeding $27.50 apportioned as follows: suit $25, cap $2.50, will be paid by the Department to each officer authorized to wear a uniform upon requisition to the Department by Collectors on Form K.18a amended. No officer may receive more than two complete outfits a year at a total cost to the Department not exceeding $55.

(*a*) When an officer is newly assigned to duties requiring the wearing of a uniform, the Collector shall at once report it to the Department, and when authority is given therefor, and such officer has provided himself with a suitable uniform, special requisition for the allowance shall be forwarded to the Department. Each Collector or Sub-Collector will be held strictly accountable for his certificates on requisitions for allowances for Customs uniforms.

Salaries Fifty Years Ago

THE pay-roll of the Customs and Inland Revenue departments fifty or more years ago was a very modest affair. The *Editor* has received a time-worn copy of estimates entitled *Estimates of Canada for the Fiscal Year Ending 30th June, 1877.* It was printed in 1876 by Maclean, Roger & Co., Wellington Street, Ottawa. The Customs department at headquarters then comprised 23 officers, and the salaries provided in the estimates totalled $27,500, allotted as follows:—1 Deputy-Head Commissioner, $3,200; 2 Chief Clerks, $4,100; 3 First Class Clerks, $4,650; 6 Senior Second Class Clerks, $8,950; 6 Junior Clerks, $4,000; 3 Third Class Clerks, $1,600; 2 messengers, $1,000.

Total estimates provided for the collection of Customs revenues throughout the Dominion were for $697,591. The previous fiscal year had seen a decrease in the country's revenue and nearly all items in the 1876-77 estimates were reduced. The $10,000 voted the previous year to cover appointments, promotions, etc., was omitted entirely, and only $15,000 was voted for contingencies of Head Office, covering printing, stationery, advertising, telegraphing, etc., for the several ports of entry.

The Inland Revenue department had 22 officers at headquarters, including a Commissioner and an Assistant Commissioner. The yearly salaries of the whole staff amounted to $25,000. Estimates voted for the collection of Excise revenue throughout Canada totalled $235,800. This amount was allotted as follows:—Salaries of officers and Inspectors of Excise, Ontario, $100,100; Quebec, $32,200; New Brunswick, $6,600; Nova Scotia, $6,700; Manitoba, $1,000; British Columbia, $2,800; Prince Edward Island, $2,600; Inspectors, $25,800; travelling expenses, rent, fuel, stationery, $45,000; Preventive Service, $3,000; to provide for payment of additional salary to special class of Excisemen, $3,000; to provide for additions to outside service, $5,000; to pay Collectors of Customs allowance on duties collected by them, $2,000.

Tonnage Handled Through Montreal

THE aggregate tonnage handled through the port of Montreal in 1932 amounted to 10,745,335 tons. This comprises imports, exports and domestic merchandise. Only twice in the history of the port has this total been exceeded, according to figures compiled by the Montreal Harbour Commission, viz., 1927 with 11,921,173 tons, and 1928, when the port record of 12,589,126 tons was established. The total tonnage of merchandise handled in 1931 was 9,914,374 tons, and in 1930, 9,687,769 tons.

Import tonnage achieved a new record of 4,036,045 tons last year, an increase of 467,503 tons over 1931. In each of the past four years a record has been established in import tonnage. Compared with 1923 when 1,421,295 tons were imported over Montreal wharves import tonnage last year showed an increase of 184 per cent.

Samples for Examination

IN Memorandum No. 376, Circular No. 702-C, it is stated that the information required by the body label should be type-written or legibly hand-written.

Nothwithstanding these definite directions, the Chief, Customs-Excise Chemical Laboratory, Bryson Bldg., Queen St., Ottawa, reports that considerable confusion results from poorly written labels. In rendering " Certificates of Analyses," the analyst is required to quote accurately the contents of the label. Obviously if everything written thereon is not distinctly discernible, difficulty may be experienced and inaccuracies in " certificates of analyses " result. Such inaccuracies constitute legal technicalities which weaken the Crown's position before the Courts.

With a view to eliminating confusion in future, Collectors and others concerned are instructed that these body labels are to be either type-written or hand-printed in ink in block letters.

An Old Writ of Assistance

HERE is a relic of the past. A Customs Writ of Assistance, issued just 72 years ago to Richard Graham, at that time Collector at Fort Erie, Ontario, was returned recently to the Department by F. T. Pattison, Collector, for cancellation. The old form, yellowed by age, has been carefully repaired and preserved. It is stamped in one corner with the Royal Coat of Arms and reads as follows:—

> Victoria, by the Grace of God, of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith. To Richard Graham, Esquire, Collector of Customs at the Port of Fort Erie, and any other Officer of Customs in Upper Canada, and to all others whom it may concern:
>
> We do by this Our Writ give to you, Our Collector aforesaid, and to every other the Officers of Customs aforesaid, full power and authority, and we do strictly command you, taking with you a Peace Officer or Peace Officers of the County of Welland or of the County or United Counties in which you shall execute this Out Writ, to enter in the day time any building or other place in Upper Canada, and to search for and seize and secure any goods liable to forfeiture under any Act of the Parliament of the Province of Canada, already passed or to be hereafter passed, for imposing Duties of Customs in Our said Province of Canada, and, in case of necessity, to break open any door or doors, and any chest or chests or other package or packages for that purpose. And we do further command all Peace Officers aforesaid, that they may be aiding and assisting you in the premises as it behoveth.
>
> Witness, the Honourable Sir John Beverley Robinson, Baronet, Chief Justice of Our Court of Queen's Bench, at Toronto, the twenty-third day of January, in the year of Our Lord, one thousand eight hundred and sixty-one, and in the twenty-fifth year of our reign.

Regarding Stamp Tax

COLLECTORS of National Revenue have been advised by official Circular signed by H. D. Scully, Commissioner of Excise, dated May 11, 1933, as follows:—

Departmental Circular No. 732-C of May 4, 1933, is hereby cancelled and the following substituted therefor:

Cheques and money orders, as well as Post Office money orders and Postal notes, when issued or purchased for an amount of $5 or less for the following purposes are exempt from the stamp tax on cheques and certain other instruments as imposed by Part VI of The Special War Revenue Act as amended in 1933:

(1) Issued in payment for milk or cream to producers thereof,
(2) Issued in payment for eggs and poultry by egg and poultry exchanges to producers thereof,
(3) Issued in payment for wool to producers thereof by co-operative associations of wool growers,
(4) Issued by municipal corporations to persons in receipt of unemployment relief.

The foregoing exempted instruments should be marked by the issuer with a stamped endorsement indicating clearly the purpose for which they have been issued or purchased.

Cream or milk tickets (which on their face indicate the purpose for which they are issued) for amounts not exceeding $5, are likewise exempt and require no such endorsement.

Concerning Importation of Explosives

THE Chief Inspector of Explosives, Ottawa, reports that certain unauthorized fireworks—"crack marbles" have been imported from Germany and allowed delivery without first having been submitted through this Department to the Department of Mines, Explosives Division, for examination and report before clearance.

These may have passed through Customs under the general description of "toys," the exporter failing to differentiate between toys and toy fireworks.

Collectors are instructed to carefully examine importations particularly of novelties or so-called toys to ascertain whether any such unauthorized fireworks or explosives are included, and take the necessary action.

An inquiry from each importer of such goods would no doubt aid in the examination.

Changes in Ports

MACLEOD, Alta. (closed as an output and warehousing port from 1st June, 1933, Memo. 646), established as a Preventive Station under the survey of the port of Lethbridge, effective on and after 1st June, 1933.

Gold Production in Northern Ontario

PRODUCTION of gold from the mines of Northern Ontario during the first three months of 1933 totalled 541,748 ounces valued at $11,198,939, an increase of 2,931 ounces in output and $59,599 in production over the corresponding period of 1932.

Shipments of Canadian Cattle

EXPORT shipments of Canadian cattle to the British market from January 1 to April 15, 1933, totalled 9,511 head, of which 5,938 were from Ontario, 3,405 from the Prairie Provinces and 168 from Quebec. In the corresponding period last year only 211 head of cattle were shipped.

Collectors Instructed

COLLECTORS of National Revenue have been advised by official Memorandum as follows:—

Certificates "M-B" & "N-B" on Invoices. Tartaric Acid Crystals. Under authority of Order in Council dated 5th May, 1933, for entry under the British Preferential Tariff on and after the 15th April, 1933, of Tartaric Acid crystals, the requirement of one-half British content is reduced to one-quarter.

The following paragraph may be inserted after the eighth paragraph on page 5 of Memorandum No. 149, 2nd Revision:

> For entry under the British Preferential Tariff on and after the 15th April, 1933, of Tartaric Acid crystals, the requirement of one-half British content is hereby reduced to one-quarter. Certificates of Origin "B" on invoice forms 'M-B" and "N-B" for purposes of such entry may be altered accordingly.

Farm Wealth of Canada

THE gross agricultural wealth of Canada in 1932 is estimated approximately at $5,069,930,000. The two provinces which go over the billion dollar mark are Ontario and Saskatchewan, the former with $1,366,725,000 and the latter $1,143,669,000. Ontario leads in the value of the buildings, live stock, poultry, fur-bearing animals and agricultural production. Saskatchewan leads in the value of the lands, implements and machinery.

Canadian farm lands were valued in 1932 at $1,948,070,000; buildings at $1,342,924,000; implements and machinery at $650,664,000; live stock at $375,722,000; poultry at $34,138,000; animals on fur farms at $6,514,000; and agricultural production at $711,898,000.

The total gross agricultural revenue of Canada in 1932 is officially estimated at $711,898,000, accounted for by the provinces as follows: Ontario, $226,446,000; Quebec, $129,656,000; Alberta, $114,976,000; Saskatchewan, $109,649,000; Manitoba, $49,113,000; British Columbia, $29,031,000; New Brunswick, $21,711,000; Nova Scotia, $21,238,000; Prince Edward Island, $10,078,000.

MUCH GRAIN BEING EXPORTED FROM VANCOUVER

Current Crop Year Shows Large Increase

This illustration shows a portion of the business section of Vancouver, with shipping lying at the piers. It was furnished the REVIEW by courtesy of the Vancouver Harbour Commission.

EXPORTS of grain from the port of Vancouver for the current crop year, which commenced August, 1932, continue to increase with shipments to the United Kingdom and Continent much in excess of last year, and those to the Orient steady. Up to May 18, 1933, a total of 85,926,696 bushels had been exported as compared with 69,556,830 bushels for the same period last year. Shipments to the United Kingdom and Continent are nearly 17,000,000 bushels in excess of those for the same period of last crop year. Shipments to the Orient stand at 10,662,592 bushels as compared with 10,311,117 bushels last season.

Vancouver is well provided with airport facilities. The Vancouver Airport and Seaplane Harbour, located on the Fraser River seven miles from the city's business district, covers 470 acres. It is a Customs air harbour and has fully equipped administration and Customs offices and a weather bureau.

Most of Canada's rapidly increasing imports and exports from and to the Orient, India, Australia, New Zealand, etc., pass through the port of Vancouver. Twenty-one deepsea steamship lines ply between it and Great Britain and continental ports, while thirty other lines connect it with the Orient, Australasia, United States Atlantic ports, South America, South Africa, etc. In addition to these, two steamship lines run to California and 13 steamship lines operate coastwise locally.

BUSY YEAR AT WALKERVILLE

Summary of Customs-Excise Business Transacted

THE busy outport of Walkerville, Ontario, reports increased receipts at the Customs express branch in 1932-33 over the previous year's figures, totals for the two years amounting to $37,762 and $35,617 respectively, parcels received 3,744 and 4,919. Receipts at the Customs postal branch for the two years were $6,697 and $8,127, a decrease for the fiscal year just closed of $1,430, parcels received 2,971 and 4,387.

Customs-Excise revenue for the past fiscal year totalled $4,917,701, and in the previous year $5,231,195, a difference of $313,493. Receipts for 1932-33, showing increases and decreases, were: Import duty $2,554,870, decrease $545,622; sales tax on imports $78,262, increase $158; Excise tax on imports $367,044, increase $246,652; sundry collections on imports $665, decrease $1,180; Excise duty $796,289, decrease $367,089; Excise tax $1,111,822; increase $351,418; sundry collections $8,749, increase $2,169.

Customs-Excise entries received numbered 51,863, made up of Customs entries 43,263, export entries 4,867, Excise duty entries 2,246, sales tax entries 1,487. Freight and express manifests received totalled 5,932, forwarded, 1,222.

Automobiles reported inwards through Walkerville in the twelve months period numbered 108,684, outwards 117,003, as against 150,854 inwards and 143,878 outwards in the previous fiscal year. Passengers for the two years numbered inwards 232,020 (331,151), outwards 317,074 (410,653). Sixty-day touring permits issued for United States automobiles totalled 12,603; touring permits issued for Canadian automobiles outwards 3,768. Aeroplanes inwards numbered 112, outwards 79.

Referring to facilities for handling the heavy tourist traffic which each year flows through this outport, W. B. Ritchie, Sub-Collector, states that sixteen uniformed officers are on duty, acting in shifts, from 5.30 a.m. to 1 a.m. the following morning. During the summer season an additional officer is employed.

AT VICTORIA, B.C.

Customs and Excise revenue collected at the port of Victoria, B.C., in the past fiscal year totalled $1,424,881, as compared with $1,879,302 collected in the previous year, a difference of $454,421. Excise tax receipts increased by $98,949, while import duty receipts decreased by $537,150; Excise duty receipts by $15,135 and sundry collections by $1,074. The revenue statement in detail covering 1932-33 was as follows: Import duty $778,991, Excise taxes $509,951, Excise duty $130,926, sundry collections $5,014.

Business transacted at the Customs Postal Branch in the past fiscal year, compared with the previous year, was: collections $67,383 ($86,739), packages handled 24,335 (30,149), entries received 1,822 (2,497). Totals for the two years at the Customs Express Branch were: collections $18,142 ($40,015), packages handled 2,698 (5,359), entries received 560 (874).

F. W. Davey is Collector at Victoria.

DEPARTMENTAL RULINGS

G. S. 250 Part 2. Plates of iron or steel, of tank and structural quality, up to 78" in width inclusive, are now made in Canada and accordingly would be subject to the application of special or dumping duty, under the provisions of Section 6 of the Customs Tariff, if the actual selling price to importers in Canada is less than the fair market value for duty purposes as established under the Customs Act.

Copper-Flex, per sample, a reinforced sheet copper, consisting of thin copper sheet backed with woven fabric. According to material under Tariff Item 352.

Skivafort, per sample, consisting of thin leather backed with woven fabric. According to material under Tariff Item 613.

Jute burlap and cotton fabric backed with paper, per samples, used in the manufacture of bags. According to material under Tariff Item 548.

BUSINESS AT EDMONTON

Edmonton, Alberta, collected $1,328,610 in Customs and Excise revenue in the past fiscal year, as compared with $1,591,514 collected in the previous year, a difference of $262,904. Revenue for the year just closed, compared with the previous year, was as follows: Import duty $555,276 ($962,614), sales tax on imports $99,327 ($91,875), Excise tax on imports $70,296 ($29,851), Excise tax, domestic, $434,802 ($324,793), Excise duty $166,136 ($180,669), sundry collections $2,773 ($1,712).

Customs-Excise entries numbered 15,741, made up of Customs entries 11,630, Excise tax entries 3,517, Excise duty entries 594. In 1931-32, a total of 18,602 entries were received. Railway manifests received in the past fiscal year numbered 5,461, and in the previous year 7,283.

Collections at the Customs Postal Branch in 1932-33 totalled $41,243, as against $48,478 in the previous year. Parcels received in the two periods numbered 35,728 and 45,579. At the Customs Express Branch collections amounted to $20,751 in the past fiscal year, as against $36,761 in 1931-32, while parcels received totalled 4,724 and 6,161.

J. M. Shera is Collector at Edmonton.

TRAFFIC AT NIAGARA FALLS

April Figures Show Increase Over Last Year

UNITED States automobiles entering and leaving Canada through the port of Niagara Falls, via the three international bridges, during the month of April, 1933, numbered 72,339, inwards 35,686, outwards 36,653, an increase of 1,962 automobiles over April last year. Canadian automobiles numbered 30,676, inwards 15,049, outwards 15,627, a decrease of 5,521 automobiles compared with the same month last year. Other vehicles totalled 6,398, inwards 3,204, outwards 3,194; passengers 447,318, inwards 223,242, outwards 224,076. In April last other vehicles numbered 8,525, and passengers 489,023.

Compared with April, 1932, the number of 24-hour touring permits issued for United States automobiles in April last increased by 242, totalling for the month 31,539. Sixty-day touring permits decreased by 124, numbering from April last 4,295. Traveller's vehicle permits totalled 148, six-month bonds 5. Touring permits issued for Canadian cars outwards numbered 3,765 in April, 1933, as against 2,755 in April, 1932.

GRAIN MOVEMENT ACTIVE

Wheat Moving Out in Considerable Volume

WITH navigation in full swing on the St. Lawrence wheat is now moving out in considerable volume from Montreal. Export clearances of Canadian wheat for the week ending April 28, 1933, amounted to 4,456,698 bushels compared with 2,444,355 bushels for the previous week and 4,175,340 bushels for the corresponding week a year ago. Sorel cleared 1,022,401 bushels, the first wheat shipped from that port since the opening of navigation on the St. Lawrence. Clearances from Montreal and Vancouver were 1,630,807 bushels and 1,447,490 bushels respectively. The remainder was from United States Atlantic seaboard ports.

The total export clearances of wheat from the beginning of the crop year, August 1, 1932, to April 28, 1933, amounted to 175,284,277 bushels compared with 116,489,221 bushels for the corresponding period in 1931-32. In the 39-week period Vancouver exported 80,098,055 bushels as against 56,943,945 bushels in the same period of the previous year. Montreal clearances show a similar increase at 47,343,735 bushels against 27,199,540; Sorel, 12,095,666 as compared with 4,830,522; Saint John, 6,864,873 compared to 2,017,008; Churchill, 2,736,030 against 544,769; Halifax, 1,655,901 against 45,189; Quebec, 1,381,483 against 120,248; and Victoria and Prince Rupert 1,166,721 and 677,813 bushels respectively against nil from these ports in the corresponding period a year ago.

* * NEWS AND COMMENT * *

VANCOUVER, B.C.: N. J. DeGraves, the newly-appointed Collector, entered the Customs service at this port twenty-one years ago as a Customs Express clerk. Mr. DeGraves passed through the various grades, holding successively the positions of Customs Excise Examiner, Senior Customs Excise Examiner, Customs Excise Supervising Officer, Enforcement Officer, Assistant Inspector and Acting Collector. From 1916 to 1919 Mr. DeGraves served overseas with the Canadian Field Artillery. The new Collector has taken an active interest in affairs affecting employees of the Department and has held various executive positions in Civil Service organizations.

TORONTO: Business transacted at the Customs express branch, Toronto, in April, 1933, as compared with April last year, was as follows:—collections $146,719 ($302,850), packages received 19,659 (19,036), entries 2,063 (3,034). At the postal branch business in the past two fiscal years was as follows:—collections $53,052 ($70,399), packages received 22,080 (28,721), packages delivered 20,386 (25,890), entries 1,923 (2,466).

At the Leaside Customs Air Harbour 5 aeroplanes reported inwards and 4 outwards. Passengers numbered inwards 5, outwards 3. In April, 1932, six aeroplanes reported inwards, carrying a total of 10 passengers, and 6 aeroplanes reported outwards with a total of 6 passengers.

MONTREAL: A comparative statement covering business transacted at the Customs express branch, Montreal, in April last and April, 1931-32, gives the following:—collections $115,660 ($159,214), entries received 1,521 (2,242), packages delivered 6,794 (9,982). Revenue received at the Customs postal branch in the two months periods was $56,959 ($79,257).

International traffic through the Customs Air Harbour at St. Hubert, Quebec, in April last was curtailed owing to bad weather conditions prevailing there and at foreign points. Consequently the following figures, covering business at St. Hubert in April last, are below those for April, 1932:—aeroplanes inwards 25, outwards 26; passengers inwards 17, outwards 32; baggage inwards 22 pieces, outwards 48 pieces; bags of mail inwards 279 (4,233 pounds), outwards 196 (4,717 pounds); express inwards 144 pieces, outwards nil; value for duty of aeroplane parts imported $215.

QUEBEC: Three outports of Quebec city, viz., Montmagny, Levis, and Riviere du Loup, report increased Customs-Excise receipts in the past fiscal year compared with the previous year. Collections at the three outports, together with increases, were:—Montmagny, $67,540, increase $21,352; Levis, $58,175, increase $10,988; Riviere du Loup, $19,138, increase $963.

At the outport of Armstrong, Quebec, a total of 26,804 automobiles reported inwards and outwards in the past fiscal year. This total was made up as follows:—United States automobiles inwards 11,574, outwards 12,846; Canadian automobiles inwards 1,166, outwards 1,218. Passengers totalled 82,985, inwards 40,073, outwards 42,912. In 1931-32 automobiles inwards and outwards totalled 40,814, passengers 139,145.

WINNIPEG, MAN.: Warehousing and ex-warehousing statistics covering the last two fiscal years at the port of Winnipeg, furnished by D. J. Scott, Collector, show increases in the past fiscal year in the amounts of wine and of tea consumed, but a decrease in the consumption of spirits. Two hundred and six different articles were warehoused in the past fiscal year, as compared with 161 articles in the previous year. The following summary shows the value of warehoused and ex-warehoused articles in the fiscal year just closed, compared with the previous year:—remaining in warehouse at beginning of year, $305,845 ($383,443); warehoused, $1,168,718 ($1,718,142); ex-warehoused during the year, $1,109,637 ($1,795,740); remaining in warehouse at close of the year, $364,926 ($305,845).

The principal items ex-warehoused in the last two fiscal years were: teas of Ceylon, India and Japan, 1,126,915 pounds (879,688 pounds); wines of all kinds, 17,647 gallons (16,225 gallons); spirits potable, 28,883 gallons (56,334 gallons); ale and stout, 3,345 gallons (4,826 gallons); champagnes, 515 dozen bottles (1,148 dozen bottles).

Hamilton, Ont.: A comparative statement covering the Customs and Excise revenue, including Postal and Express collections, at the port of Hamilton, Ontario, in the last two fiscal years, furnished by R. Colvin, Collector, gives the following:—1932-33, Customs $3,357,901, Excise $6,609,608, sundry $5,411, total $9,972,920; 1931-32, Customs $4,049,652, Excise $7,214,763, sundry $4,473, total $11,268,887; decrease for the past fiscal year, $1,295,968.

The Customs Postal Branch collected $76,370 in the past fiscal year, as against $103,027 in the previous year, decrease $26,657. Collections at the Customs Express Branch totalled $172,636 in 1932-33, and $280,850 in 1931-32, a decrease of $108,215.

Saint John, N.B.: The first cargo of Jamaica bananas for the present season to reach Saint John arrived in port on April 27, via the motorship *I. K. Ward.* The shipment amounted to 24,000 stems. The bulk of the fruit went through to Montreal by rail, for distribution. The banana boats are expected to arrive in Saint John each Thursday until the middle of November. Larger cargoes than the present shipment will probably be handled after the new Jamaica crop reaches maturity in June.

The *I. K. Ward,* on the return voyage to Kingston, carried a cargo of flour, salt fish, box shooks and automobile parts.

REGARDING SAMPLES

Collectors of National Revenue have been advised by official Memorandum dated May 10, 1933, as follows:—

> Referring to Memorandum No. 602, Supplement 1, you are advised that, while the extension of the Intermediate Tariff to Germany remains in force, samples of dutiable goods, solely for use in taking orders for merchandise, imported temporarily into Canada direct by non-residents from Germany, may be admitted under the regulations respecting samples contained in Memorandum No. 1729-B.

SUPPLEMENTARY INSTRUCTIONS

Collectors of National Revenue have been advised as follows:—

> Importation of Tear Gas in bulk. Instructions supplementary to Circular No. 97-C and Memorandum No. 207 and Memorandum No. 207 Supplement B.
>
> Importations of Tear Gas in bulk are to be treated under Section 122 of the Customs Act and will be allowed only on permit from this Department.
>
> Permits will be refused for importation for private use and will be allowed for military or police or other public use only upon approval of the Federal or provincial authority having jurisdiction.

BRITISH COAL IMPORTS

April furnished a new record in the harbour of Montreal with the importation of 76,661 tons of British anthracite coal, this total being 12,399 tons more than in the corresponding period last year. Due to the earlier opening of navigation this season, coal boats were able to discharge on April 15, the earliest date in the annals of the port.

In addition to the British anthracite received this season, there has been 43,967 tons of British bituminous landed on the harbour wharves, which is 26,002 tons more than in the corresponding period last season. One hundred and forty-one tons of British coke have also arrived this season.

CANADA HEADED LIST

Canada headed the world's list of exporters of oats to Holland in 1932, and for the same year almost quadrupled her export of rye, namely, 68,376 metric tons as against 17,745 tons in 1931, displacing the Argentine as headliner.

CANADIAN MEAT EXPORTS

In the fiscal year ended March 31, 1933, Canadian exports of bacon and ham totalled 40,210,000 pounds, compared with 18,514,600 pounds in the preceding fiscal year. Fresh beef exports increased from 3,344,600 pounds to 5,087,900 pounds and fresh pork from 2,057,600 pounds to 3,831,500 pounds.

NOTES FROM THE INCOME TAX DIVISION

Regarding Depreciation

The following Memorandum, signed by C. F. Elliott, Commissioner, has been issued to Inspectors of Income Tax:—

The maximum depreciation allowable in any period shall be the amount incorporated in the profit and loss, surplus or similar account in the usual books of record of the taxpayer on the statutory date for filing of returns, provided the said amount shall not exceed the amount allowable under the regulations issued by the Department.

The regulations of the Department regarding depreciation in periods where a loss on operations has been sustained or a small profit made will continue to be in effect.

This ruling applies to assessments for the fiscal periods ending in 1932 and subsequent thereto and any prior rulings are modified accordingly.

Cost of Collection Low

Since the adoption of the Income War Tax Act in 1917 this country has collected over one billion of dollars out of profits and revenues of the people residing and carrying on business in Canada. Not one dollar of this has been taken from dividends and interest going abroad. In this sixteen-year period the average amount collected for each year was over $60,000,000. The average cost of collection was 2·9 per cent of the total collected or less than three cents for each dollar.

Individual taxpayers in 1931-32 numbered 133,621 out of the total population of Canada. This averages, according to figures of the last census, less than two per cent of the population.

A close check on income received by way of bearer coupons has been instituted. This is one of the several important changes made recently in the Income Tax law. Another innovation is the five per cent deduction tax which came into effect April 1, 1933. All companies paying dividends to non-residents, irrespective of the currency in which paid, must deduct 5 per cent from the obligation and transmit the money withheld to the Crown. Five per cent must be deducted, also, from all interest payable solely in Canadian funds to non-residents.

Certain changes have taken place in the Income Tax law, as follows:—

The exemption for married persons has been reduced from $2,400 to $2,000; a widow or widower with a dependent child receives an exemption of $2,000.

Any individual who maintains a self-contained domestic establishment and who actually supports and maintains therein one or more individuals connected with him by blood relationship, marriage or adoption, shall have an exemption of $2,000. All other persons, except corporations, receive an exemption of $1,000.

For each child or grandchild of the taxpayer dependent upon him for support, an exemption of $400 is given in place of the former exemption of $500.

For each parent, grandparent, brother or sister incapable of self-support and dependent upon the taxpayer an exemption not exceeding $400 is given.

The corporation exemption of $2,000 is abolished. Corporations will now pay 12½ per cent or one-eighth of their net profit.

MOTOR VEHICLES INCREASED

Motor vehicles registered in New Brunswick twenty years ago numbered just 700, and total registration fees amounted to $8,443. In 1932 the total number registered was 28,117, and fees totalled $840,261, gasoline tax $767,769. The peak year, according to the number of motor vehicles registered and the fees received, was 1930, when registrations numbered 34,843, and fees amounted to $878,437.

AGRICULTURE LEADS

Approximately one-half of Canada's export trade is provided by agriculture. The most important items are grain and grain products, cheese, livestock and livestock products, potatoes and apples.

ITEMS FROM THE EXCISE DIVISION

Concerning Shoe Manufacturers

An official Circular to Collectors, dated May 12, 1933, signed by H. D. Scully, Commissioner of Excise, reads as follows:—

The Minister of National Revenue has been pleased to establish the following regulation under authority of Section 99 of the Special War Revenue Act:

Where manufacturers of boots and shoes (other than rubber footwear) are transferring their products from their factories to their unlicensed wholesale branches, the following regulations will be applicable, effective June 1, 1933:

On sales to wholesalers and on sales to retailers at reductions of more than seven and one-half per cent off the regular prices to the ordinary retail trade, the sales tax shall apply at six per cent on the actual selling prices. The term "wholesalers," for purposes of this regulation, means persons, firms or corporations which sell for resale.

On sales to retailers or others at the regular prices to ordinary retailers, or at reductions of not more than seven and one-half per cent from such regular prices, boots and shoes and slippers (other than rubber footwear) may be transferred by the manufacturers from their factories to their unlicensed wholesale branches at the actual prices at which such goods are sold to the said customers, less a discount of sixteen and two-thirds per cent, the sales tax to apply ON and not OF the resultant balance.

The legal rate of the consumption or sales tax at present is six per cent and manufacturers should not show on their sales invoices a percentage other than the legal rate in force, although there is no objection to them showing an amount not in excess of that actually paid in respect of the goods sold.

Licensed manufacturers are not permitted to collect at greater amount on their sales invoices, whether as sales tax, tax, surcharge, or any other wording, or without wording if the amount of the charge be greater than the amount of the tax paid, and assessments will follow in cases where this occurs.

The authority to operate an unlicensed wholesale branch shall be effective on the date on which the manufacturer puts it into effect and is not in any case retroactive.

A copy of these regulations is to be transmitted by registered mail to every manufacturer of boots and shoes (other than rubber footwear) and including slippers, moccasins and similar footwear, in the territory under your survey, and registration lists receipted by Post Office officials are to be carefully preserved and filed in the Collectors' offices for future reference.

Re Bakers

An official Circular dated May 15, 1933, to Collectors of National Revenue, reads:—

The 1933 Amendment to The Special War Revenue Act provides, effective on and after March 22, 1933, for the exemption of:—

Bread, not to include rolls, buns or similar goods, whether sweetened or not";

The effect of the foregoing is that exemption is provided for *Bread,* and Bakers' cake and pies when produced by any one manufacturer or producer to the value of not more than *three thousand dollars* in any one calendar year."

Hotels, restaurants, lunch counters, etc., who produce cakes, pies, rolls, buns, etc., and serve same for consumption on the premises are not required to obtain licences, nor account for sales tax. The tax applies, of course, on all their purchases of taxable goods.

Bakers whose total sales of taxable goods *do not exceed* $3,000 in any one calendar year, do not require to be licensed and tax applies to all their purchases of taxable goods.

Bakers whose total sales of taxable bakery products exceeded $3,000 in the last calendar year require to be licensed as from March 22, 1933, and may purchase taxable ingredients free from tax under licence numbers and proper certificate.

Such bakers will be permitted to deduct from their monthly taxable sales, the sum of $250, being one-twelfth of $3,000, but will be required to calculate the tax at the current rate on taxable goods used in the manufacture of products to this value; also, if they had not segregated taxable materials used in their production of bread, the tax must be computed at the current rate on the taxable materials purchased free from tax and used in the manufacture of production of bread.

On the remainder of their taxable sales, after deducting the amount specified above, the tax is to be computed as follows:—

(*a*) Licensed bakers who sell their taxable products in the ordinary and regular course of business to independent retailers, may transfer their production of such goods to their unlicensed branches at the prices at which similar goods are sold to retailers as above and account for the sales tax on this basis.

(*b*) Licensed bakers who sell *exclusively by retail* may transfer their products to their unlicensed branches at the regular selling prices for *fresh goods* to the consumer, less a discount of 20 per cent, the tax to be calculated *on* the resultant balance, and not *of* it.

Licensed bakers who operate unlicensed branches as in (*a*) and (*b*) above, will not be allowed deductions from tax for goods which have deteriorated and are sold at reduced prices.

Licensed bakers who do not operate unlicensed branches as in (*a*) and (*b*) above, but account for tax on the actual selling prices of their goods, will not be assessed on stale goods which are not sold, whether these are destroyed or disposed of otherwise than by sale.

Licensed bakers who charge the sales tax or equivalent percentage on their sales will not be permitted to make deduction of sales to the extent of $250 per month; in other words, such bakers will not be permitted to profit through the operation of the tax.

You are requested to see that all bakers, liable for payment of tax within the survey of your port, are supplied with sales tax licences immediately and they should be given copy of the Act and Regulations concerning the requirements when a business is operated under licence. Their particular attention should be invited to the provision for keeping adequate records as outlined in Section 113, Subsection (1); also to the fact that in the event that adequate records are not maintained they may be assessed, notwithstanding the returns filed by them, as provided for in Section 113, Subsection 3.

Any of the provisions of Circular No. 722-C in so far as they conflict or are at variance with the provisions of this Circular are cancelled effective March 22, 1933.

Ice Cream. This commodity is taxable with effect from April 7, 1932, and the tax applies on the *actual sale price,* except that manufacturers who sell *exclusively by retail* will be permitted to account for the tax on the basis of $1.30 per gallon, the tax to apply *on* and not *of* this value.

RAW FUR PRODUCTION

Raw fur production in Canada in the 12 months ended June 30, 1932, had a total value of $10,156,225. This total comprises the value of pelts of fur-bearing animals taken by trappers and pelts from the fur farms, the value of the latter representing 30 per cent of the whole in the season under review.

By provinces and territories the total of $10,156,225 is made up in the order of value as follows: Quebec, $2,334,262; Ontario, $1,857,397; Saskatchewan, $1,043,739; Northwest Territories, $999,203; Alberta, $877,333; Prince Edward Island, $693,314; Manitoba, $689,396; British Columbia, $576,102; New Brunswick, $549,329; Nova Scotia, $403,882 and Yukon Territory, $132,268.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the two months of the fiscal year May 1932 and May 1933. (Decrease marked *).

Districts	1932-33	1933-34	Increase or Decrease	Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.		$ cts.	$ cts.	$ cts.
Charlottetown	43,688 51	61,297 88	17,609 37	Ft. William....	121,550 61	112,546 22	* 9,004 39
Halifax........	674,023 21	604,492 59	* 69,530 62	Winnipeg......	1,301,843 07	992,704 04	* 309,139 03
St. John.......	421,863 23	415,332 27	* 6,530 96	Regina........	123,700 80	126,007 93	2,307 13
Quebec........	719,955 42	755,536 14	35,580 72	Saskatoon....	93,490 49	79,172 01	* 14,318 48
Montreal.....	14,020,546 64	11,656,326 54	* 2,364,220 10	Calgary.......	675,047 14	490,746 62	* 184,300 52
Ottawa........	2,272,393 08	2,178,046 73	* 94,346 35	Edmonton.....	220,566 30	215,400 66	* 5,165 64
Kingston.....	104,247 91	113,103 17	8,855 26	Vancouver.....	2,163,229 30	1,789,312 55	* 373,916 75
Belleville......	287,952 85	293,409 52	5,456 67	Yukon.........	465 04	3,979 03	3,513 99
Toronto.......	12,069,968 76	9,785,423 45	* 2,284,545 31				
Hamilton......	3,356,368 86	2,364,214 99	* 992,153 87	Total......	42,366,139 31	35,308,701 55	* 7,057,437 76
London........	3,695,238 09	3,271,649 21	* 423,588 88				

QUESTION BOX AND LETTER BAG

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) An importer pays duty on a quantity of goods imported into Canada. He sends his traveller to the West Indies to exhibit these goods as samples. They are identified by the Customs appraiser upon export, and re-identified upon their return into Canada. All other regulations being complied with, would these goods be allowed entry free of duty?

(2) When goods are mailed at an inland office in Canada for export from Canada where are the B.13 export entries covering such packages properly taken to account?

(3) What is the origin of the word excise?

The answers are:—

(1) It would appear that the goods are subject to duty on their return to Canada.

(2) At the point of mailing.

(3) The *Editor* finds among his notes on Excise the following:—

The name comes from the Latin *Excisus*, "cut off" and meant originally a portion of the value of the commodity set apart for the revenue before the commodity was sold.

An inland tax on commodities sold and bought for consumption in the country is a very ancient one, but it has generally appeared in the simple shape of a toll or *octroi* on goods brought to market. The complicated arrangement for officially watching the process of a manufacture, for the purpose of seeing that none of the dues of the revenue are evaded, is of comparatively modern origin. It was first introduced into England, upon the Dutch model, by the Long Parliament, which established an excise on liquors in 1643, and in subsequent years on articles of food, salt, silk and stuffs, and other commodities in general use. The excise in some form or other has ever since continued to be a material element in the taxation and revenue of Britain. In the earlier part of the 18th century Sir Robert Walpole entertained the notion of enlarging its productiveness, while mitigating its proportional pressure by the bonding system, which suspends the exaction of the duty until the goods are sold. But the rumour of an enlargement of the excise duty created general excitement, and the memorable cry of "Liberty, Property, and No Excise," compelled Walpole to abandon his project.

The evils of an excise were formerly aggravated by the practice of farming the duties, i.e., by letting them to the highest bidder, whose interest it became, like any other contractor, to make the greatest possible profit by his speculation, and consequently to exact the duties in the most rigorous manner.

The farming system became very oppressive in France, especially in the *gabelle* or excise on that necessary of life, salt. It is a curious fact, however, that when the farming of the excise was abolished in Scotland by the Union the people grumbled, saying they were easier under the farmers, their own neighbours, who acted on the principle of "live and let live," than under the officers sent down from England, who rigorously collected the impost.

These questions will be dealt with in the next number:—

(1) A foreign aeroplane, containing a pilot and passengers, who are non-residents of Canada, visits this country for purposes of health or pleasure and not for business. It flies from place to place. Must the pilot report at Customs each time he lands at a different port?

(2) Are officers of the Department of National Revenue exempt from jury service?

(3) Who was the last Minister of Inland Revenue, and when was that Department joined to the Customs? Who was the first Minister of the merged Departments?

Suggested Improvement

C. P. Wetmore of the Saint John, N.B., staff writes:—

Regarding the suggestion of an Ontario port officer in the April Review regarding the wording of B.1 and other entries, there are many instances at this port of large entries of foreign goods arriving by steamer where there is not sufficient room for other stamps after the various rubber stamps and broker's and Harbour Board stamps are affixed thereto.

It would indeed be a good idea if the Department could see fit to have the wording of these stamps printed on the entries when new ones are being issued.

Duty
Sales Tax
Excise Tax
Total
Initials

Power of Attorney No...
which has been checked by
me against this entry is
registered in the name of
the importer.

....
Customs-Excise Clerk

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY-JUNE

ADDITIONS

New Brunswick

Chatham (Richibucto): D. C. McInerney, Sub-Collector of Customs and Excise, Limited Service (Registrar of Shipping).

DEDUCTIONS

Quebec

Montreal: E. O. Bailey, Customs Excise Examiner (superannuated).

Ontario

Niagara Falls: U. H. Bowen, Chief Customs Excise Clerk, Grade 4 (superannuated).

Sault Ste. Marie: Malcolm Laughton, Collector of Customs and Excise, Grade 4 (superannuated).

Toronto: Arthur Callow, Assistant Customs Appraiser (superannuated); F. W. Dunham, Customs Truckman (deceased).

Windsor-Walkerville: V. S. Raper, Computing Clerk (deceased).

British Columbia

Vancouver: D. G. Hattie, Assistant Customs Appraiser (superannuated).

Administrative

R. Fontaine, Clerk, Grade 3 (superannuated); John Hanlon, Principal Clerk (superannuated); Mrs. G. Trumpour, Principal Clerk (superannuated).

PROMOTIONS

Quebec

Three Rivers: J. R. Duval, from Customs Excise Cashier to Senior Customs Excise Clerk.

TRANSFERS

Sidney Davenport, from Customs Excise Examiner, Belleville, Ont., to Customs Excise Examiner, Waterloo, Ont.

F. B. Liberty, from Customs Excise Clerk, Belleville, Ont., to Customs Excise Examiner, Stayner, Ont.

J. A. Trinque, from Customs Excise Clerk, St. Hyacinthe, Que., to Customs Excise Clerk, Hull, Que.

Thomas Walters, from Customs Excise Clerk, Winnipeg, Man., to Customs Excise Examiner, Grade 1 Outport, Rainy River, Ont.

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF MAY, AND THE TWO MONTHS ENDED MAY, 1932 AND 1933.

—	May, 1932		May, 1933	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	40,476,404	....	45,576,337
Total Exports (Foreign Produce)	....	807,895	....	532,393
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	15,543,013	9,626,965	21,464,848	13,064,791
Wheat flour ..... Brls.	461,867	1,647,606	565,080	1,735,078
Fish ..... Cwt.	153,125	1,214,495	155,280	1,110,792
Furs ..... $	....	403,574	....	677,280
Meats ..... Cwt.	64,768	693,605	92,328	1,091,797
Cheese ..... Cwt.	15,173	166,781	15,403	175,922
Planks and boards ..... M ft.	62,948	1,174,888	75,694	1,242,659
Wood pulp ..... Cwt.	699,276	1,381,025	901,765	1,693,621
Newsprint ..... Cwt.	3,035,160	7,162,049	3,374,379	6,416,141
Automobiles and parts ..... $	....	263,791	....	1,118,673
Copper, partially manufactured ... Cwt.	243,528	1,321,175	190,684	1,112,128
Nickel, unmanufactured ..... Cwt.	33,462	725,103	85,804	2,018,056
Imports entered for Consumption—Free goods	....	16,024,560	....	13,601,987
Imports entered for Consumption—Dutiable goods	....	28,336,752	....	19,324,543
Total Imports entered for Consumption ...	....	44,361,312	....	32,926,530

—	Two months ended May, 1932		Two months ended May, 1933	
	Quantity	Value	Quantity	Value
		$		$
Total Exports (Canadian Produce)	....	67,404,160	....	65,587,989
Total Exports (Foreign Produce)	....	1,287,551	....	832,698
PRINCIPAL ITEMS OF EXPORTS—				
Wheat ..... Bush.	23,056,302	14,164,224	25,925,062	15,380,030
Wheat flour ..... Brls.	717,257	2,542,796	799,467	2,451,952
Fish ..... Cwt.	258,878	1,905,692	229,938	1,598,508
Furs ..... $	....	1,116,455	....	1,483,690
Meats ..... Cwt.	95,335	1,050,587	136,991	1,553,557
Cheese ..... Cwt.	18,934	219,162	18,173	209,447
Planks and boards ..... M ft.	105,543	1,999,821	109,429	1,779,657
Wood pulp ..... Cwt.	1,261,466	2,639,357	1,574,377	2,965,660
Newsprint ..... Cwt.	5,810,876	13,872,111	5,637,153	10,951,888
Automobiles and parts ..... $	....	482,499	....	1,670,699
Copper, partially manufactured ... Cwt.	386,033	2,163,984	310,241	1,773,369
Nickel, unmanufactured ..... Cwt.	57,744	1,267,386	113,264	2,741,463
Imports entered for Consumption — Free goods	....	25,290,874	....	21,091,605
Imports entered for Consumption—Dutiable goods	....	48,864,734	....	32,292,219
Total Imports entered for Consumption ...	....	74,155,606	....	53,383,824

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISF REVENUE RECEIVED DURING THE MONTH OF MAY, 1932 AND 1933

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	8,116,665 32	6,110,343 53		
Less Refunds and Drawbacks	531,761 87	801,885 93		
Net	7,584,903 45	5,308,457 60	2,276,445 85	....
EXCISE TAXES	7,858,933 77	7,009,863 85		
Less Refunds and Drawbacks	67,310 02	153,237 53		
Net	7,791,623 75	6,856,626 32	934,997 43	....
EXCISE DUTIES	3,509,562 76	3,008,023 07		
Less Refunds and Drawbacks	48,966 90	85,886 03		
Net	3,460,595 86	2,922,137 04	538,458 82	....
SUNDRY COLLECTIONS	73,539 11	87,679 55		
Less Refunds and Drawbacks	794 41	11 20		
Net	72,744 70	87,668 35	....	14,923 65
Net Totals	18,909,867 76	15,174,889 31	3,749,902 10	14,923 65
Net Decrease	....	....	3,734,978 45	

TOTALS FOR TWO MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	14,538,721 51	10,052,162 88		
Less Refunds and Drawbacks	1,279,520 89	1,292,062 95		
Net	13,259,200 62	8,760,099 93	4,499,100 69	....
EXCISE TAXES	10,718,928 36	9,557,730 09		
Less Refunds and Drawbacks	128,830 17	269,385 53		
Net	10,590,098 19	9,288,344 56	1,301,753 63	....
EXCISE DUTIES	6,618,584 65	5,297,849 04		
Less Refunds and Drawbacks	130,314 75	108,003 11		
Net	6,488,269 90	5,189,845 93	1,298,423 97	....
SUNDRY COLLECTIONS	143,727 12	141,001 65		
Less Refunds and Drawbacks	808 01	209 86		
Net	142,919 11	140,791 79	2,127 32	....
Net Totals	30,480,487 82	23,379,082 21	7,101,405 61	....
Net Decrease	....	....	7,101,405 61	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE RECEIVED DURING THE MONTH OF MAY 1932 AND MAY 1933

—	May, 1932	May, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	37,096.904 15	30,500,378 16	6,596,525 99	....

TOTALS FOR TWO MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	42,366,139 31	35,308,701 55	7,057,437 76	....

The National Revenue Review

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In this issue

SUMMARY OF EARLY TOURIST TRAVEL
Decrease noted at certain ports of entry

PASSING TOURISTS THROUGH CANADIAN CUSTOMS
Generous privileges accorded by Department

IN THE EARLY DAYS OF CONFEDERATION
Old instructions regarding levying of duties

TRADE AND REVENUE TABLES
Figures and facts to end of June

TO AND FRO OVER THE BORDER
Summary of movement in 1932

EDITORIAL, QUESTION BOX, LETTER BAG,
NEWS AND COMMENT

July, 1933

Vol. VI — No. 10

Issued by Authority of the Minister of National Revenue, Ottawa, Canada

Department of National Revenue

Minister of National Revenue
THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—David Sim.

Commissioner of Customs, R. W. Breadner.
Commissioner of Excise, H. D. Scully.
Commissioner of Income Tax, C. F. Elliott.
Assistant Commissioner of Customs, C. P. Blair.
General Executive Assistant, Wm. Ide.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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Speed them on Their Friendly Way

THIS number of the REVIEW contains an illustrated article dealing with automobile tourist travel from the United States through certain ports of entry in the early part of the season. While there are indications of a decline in the number of such visitors, the season is still young, and before it is ended the volume of travel will undoubtedly increase. Officers of Customs at leading ports of entry, and small border outports, are prepared, as in past seasons, to render these welcome visitors courteous assistance and service, and speed them on their friendly way.

Generous Privileges for Tourists

THE passage through Customs of foreign visitors entering Canada for touring purposes is facilitated in every way. The Department of National Revenue accords generous privileges in respect of tourists' automobiles, travellers' baggage, camping outfits, etc. A sixty-day touring permit may be obtained, without bond, by a non-resident visiting Canada for purposes of health or pleasure. This permit may be extended for another thirty days on making application to any Collector or Sub-Collector of Customs, and satisfying him as to the bona fides of the applicant as a tourist. If the visitor desires to extend the period to six months he may do so by giving a bond.

While it is necessary still to deposit a sum equivalent to the duty and taxes payable on canoes, outboard motors, tents, camp equipment, phonographs, radios, musical instruments, etc., such deposit being subject to refund upon the identification and exportation of the articles within six months from time of entry, many articles no longer require a deposit. Under revised regulations articles such as guns, rifles, fishing tackle, golf clubs, cameras, etc., if previously used by a tourist, and brought in for his personal use and actually in his possession at the time of his arrival in Canada, together with dogs and other animals imported for hunting purposes or as pets, are required only to be reported in accordance with the regulations.

Officers of the Department have been authorized to assist tourists in preparing their combined application form and permit. This provision has eliminated the practice of many visitors of employing and paying for outside assistance. This is but another evidence of the object of the Department to assist and protect the bona fide tourist.

To and Fro Over the Border

A TOTAL of 32,883,619 persons crossed the international boundary between Canada and the United States in 1932, of whom 23,165,782 travelled by bridge, ferry and tunnel; 7,532,000 were motorists crossing on highways and 2,185,837 were railway passengers. The horse-drawn vehicle has practically passed, as far as international traffic is concerned, for last year only 64 were reported as crossing from Canada to the United States, and vice versa.

Included in the total of 32,833,619 persons who crossed the international boundary were 14,000,000 tourists from the United States who visited Canada for periods ranging from one day to six months.

The heaviest traffic between the two countries is between Windsor, Ontario, and Detroit, Michigan, and Walkerville, Ontario, and Detroit, where ferries are operated across the Detroit river in addition to one bridge and a tunnel for pedestrians and vehicles; a railway tunnel and three systems of railway ferries also cross at this point. Traffic is also heavy at all times of the year across the Peace Bridge over the Niagara River at Fort Erie, Ontario, and the bridges at Niagara Falls and Queenston, Ont.

The boundary between Canada and the United States extends over 5,500 miles of which 3,100 miles are land boundary and 2,400 miles are water boundary.

Thursday an Off Day for Tourists

DURING the season when tourists' automobiles throng the highways of Canada it is interesting to note that the day of the week on which travel is at its lowest ebb is Thursday. At one of the leading ports of entry into Canada, for a period of one week in June and two weeks in July, Customs officers proved this by figures. From a total of 3,758 automobiles entered for touring purposes, and not counting local traffic, the following percentages were arrived at:—

Sunday 27 per cent, Monday 12 per cent, Tuesday 10¼ per cent, Wednesday 10¾ per cent, Thursday 9 per cent, Friday 11 per cent, Saturday 20 per cent.

The explanation would seem to be this: The long "weekenders" start on a Friday, followed by the Saturday and Sunday crowds, bringing the traffic to the Sunday peak of 27 per cent. This tapers off to 10½ per cent on Tuesday as the travellers straggle back home. Then what are known as "the middle-of-the-weekers" start out on Wednesday. On Thursday the majority stays at home to either work, save up, or rest up for another trip.

Changes in Ports

THE following changes are made in the list of ports, outports and Preventive Stations, effective on the dates indicated:—

Essex Centre, an outport and warehousing port under the survey of the port of Amherstburg, Ontario, closed from the 1st September, 1933.

Belle River, Ont., an outport and warehousing port under the survey of the port of Windsor, Ont., is closed from the 1st June, 1933.

Conscience Money

THE Inspector of Income Tax, Montreal, on June 20, 1933, received an envelope with the Three Rivers postmark containing $11.71 in cash and marked "Anonyme."

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule " C " of The Customs Tariff, viz:—

Naked Glory, a book by Lawrence David, published by The Macaulay Company, New York, U.S.A.

Professional Virgin, a book by Roswell Williams, published by The Macaulay Company, New York, U.S.A.

A Lady Tumbles, a book by Sally Chayes, published by the Mason Publishing Company, New York, U.S.A.

Cartoons Of The Month, published monthly by Cartoons of the Month Publishing Co. Inc., 975 Broadway, New York, U.S.A.

Ladies Of The Evening, a book by Milton Herbert Gropper, published by Greenberg, Inc., 160 Fifth Ave., New York, U.S.A.

Blah, an illustrated publication published monthly by the Modern Life Publishing Co. Inc., 356 Cedar St., St. Paul, Minn., U.S.A.

The Harem, a book by Louis Charles Royer, published by Greenberg Inc., 449 Fourth Ave., New York, U.S.A.

Thunder Without Rain, a book by Clifton Cuthbert, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

America's Sweetheart, a book by Alan Dubois, published by William Godwin Inc., 100 Fifth Avenue, New York, U.S.A.

Results Achieved by Undervaluation Unit

WHEN the Royal Canadian Mounted Police were requisitioned to undertake certain duties formerly performed by the Customs and Excise Preventive Service it may have been assumed generally that all the duties of the Preventive Service were transferred to the Royal Canadian Mounted Police. Such, however, is not the case. A small staff was retained by the Department of National Revenue for the purpose of investigating cases of undervaluation and other frauds perpetrated in connection with the importation of goods which had been entered at Customs. This staff was placed under the jurisdiction of E. D. Lennie, Chief Inspector of Customs and Excise.

In addition to a small staff at Ottawa, officers engaged in investigational work are located in Montreal, Toronto, Winnipeg and Vancouver.

The *Montreal* staff works under the immediate supervision of Isaie Savard, Inspector of Customs and Excise, whose office is located in the Federal Building, 105 McGill Street.

The *Toronto* office is situated on the third floor of the new National Revenue building at the corner of Front and Yonge Streets. This office is in charge of G. E. M. Hunter, Inspector of Customs and Excise, formerly connected with the headquarters' staff of the Preventive Service.

The *Winnipeg* office is in charge of Cyril Knowles, Assistant Inspector of Customs and Excise, and is located in the Customs Examining Warehouse building.

The work in *Vancouver* and surrounding territory is under the direction of J. C. Barton, Assistant Inspector of Customs and Excise, Winch Building.

The Undervaluation Unit was taken over by the Inspection Service on the 1st April, 1932. During the year ended 31st March, 1933, this Unit was responsible for effecting 451 seizures and for collections on account of seizures amounting to $260,005.

Examination of Imported Seeds

THE Destructive Insect and Pest Act Advisory Board of the Department of Agriculture, has had drawn to its attention the case of a shipment of seeds imported from Japan, which on examination by Customs Officers were found to be full of injurious insects. The Collector concerned drew the matter to the attention of a representative of the Department of Agriculture at the port who arranged for the fumigation of the seeds before they were released.

The Department of Agriculture has requested that the attention of Officers of Customs be directed to the fact that, while Regulation No. 1 (foreign) of the Destructive Insect and Pest Act dealing with the importation of plants, (see Memo. 37 Revised and supplements) does not require a permit to cover the importation of seeds, the general regulations under the said Act, however, prohibit the importation of live insects destructive to vegetation, and the Department of Agriculture regards treatment before release to the importer, or the destruction thereof (if necessary) to be of great importance.

The Department of Agriculture, therefore, through the medium of the REVIEW, requests that Collectors of Customs & Excise at the various ports who, on examination of shipments of imported seeds, ascertain that they are infested with living insects should draw the shipment to the particular attention of the nearest representative of that department before permitting delivery. Representatives of that department are located at the following points:—

Plant Inspection Office, 1 and 2 Bedford Chambers, Bedford Row, Halifax, N.S.
Dominion Entomological Laboratory, Annapolis Royal, N.S.
Plant Inspection Office, Customs Building, Saint John, N.B. (P.O. Box 328).
Dominion Entomological Laboratory, Fredericton, N.B.
Plant Inspection Office, 146 Des Commissaires Street, Quebec, Que.
Plant Inspection Office, 379 Common St., Montreal.
Entomological Branch, Confederation Building, Ottawa.
Dominion Entomological Laboratory, Hemmingford, Que.
Dominion Parasite Laboratory, 228 Dundas St. E., Belleville, Ont.
Plant Inspection Office, Customs Building, Toronto, Ont.
Dominion Entomological Laboratory, Vineland Station, Ont.
Plant Inspection Office, Federal Building, Niagara Falls, Ont. (P.O.) Box 35).
Dominion Entomological Laboratory, 416 Queen St. E., Chatham, Ont.
Dominion Entomological Laboratory, Strathroy, Ont.
Plant Inspection Office, Room 609, Guaranty Trust Building, London St., Windsor, Ont.
Plant Inspection Office, Room 410, Commercial Building, Notre Dame Street, Winnipeg, Man.
Dominion Entomological Laboratory, Treesbank, Man.
Dominion Entomological Laboratory, Saskatoon, Sask.
Dominion Entomological Laboratory, Indian Head, Sask.
Plant Inspection Office, Estevan, Sask.
Dominion Entomological Laboratory, Lethbridge, Alta.
Dominion Entomological Laboratory, Vernon, B.C.
Dominion Entomological Laboratory, Kamloops, B.C.
Dominion Entomological Laboratory, Agassiz, B.C.
Plant Inspection Office, Court House, Vancouver, B.C.
Dominion Entomological Laboratory, Victoria, B.C.

Destruction of Forfeited Liquors

IN all cases where intoxicating liquors have been seized and forfeited and ordered to be destroyed the destruction thereof shall be carried out in the presence of two Customs and Excise officers and a joint certificate of destruction forwarded to the Department for file.

Where officers of the Royal Canadian Mounted Police, acting as Customs and Excise officers in the Preventive Service, have seized or assisted in the seizure of the liquors so ordered to be destroyed, one of the officers making the joint certificate shall be an officer of the Royal Canadian Mounted Police, and the other shall be an officer of the port to the care of the Collector of which the seized liquors have been delivered.

Cattle Exports Increased

CATTLE exports from Canada to the United Kingdom for the year 1933, up to the week ending June 17, neared the 20,000 mark. Exports at this time last year were approximately 8,000 head.

Amendments to Customs Act

COLLECTORS have been supplied with a copy of An Act to Amend The Customs Act, Chapter 38, Statutes of 1933, assented to 23rd May, 1933.

Section 1 is important as bearing on prosecutions where the goods unlawfully imported are subject to specific duty only, not affected by value.

Section 2 widens the provisions of Section 8 of the Act to meet modern requirements of shipping.

Section 3 is of special importance to the Preventive Service, providing right to search any vessel in territorial waters whether hovering or not, and Section 4 provides a right of seizure of unmanifested goods found on vessels, and suitable penalties by prosecution.

Regarding Sales Tax

COLLECTORS have been advised by official Circular as follows:—

Re: Sales and Excise Taxes, Wine Manufacturers. Your attention is invited to the provisions of the Act to Amend the Special War Revenue Act, as passed by Parliament at the present Session, in respect to the application of Sales Tax to wines manufactured in Canada.

Previously, manufacturers of wines have been permitted to deduct the Excise (gallonage) Tax before calculating the Sales Tax, but effective from March 21, 1933, the Sales Tax will apply on the price which *includes* the Excise Tax.

International Air Traffic

INTERNATIONAL air traffic through the Customs Air Harbour at St. Hubert, Quebec, in May this year decreased slightly compared with May, 1932, as the following comparative statement, giving figures for May, 1932, in brackets, shows:—

Aeroplanes inwards 38 (40), outwards 38 (37); passengers inwards 40 (51), outwards 59 (97); baggage examined inwards 51 pieces (59 pieces), outwards 90 pieces (102 pieces); bags of mail inwards 336, weight 4,134 pounds (481, weight 6,375 pounds), outwards 242, weight 6,058 pounds (254, weight 5,666 pounds); express parcels inwards 194 (263), outwards 9 (nil); value of aeroplane parts imported $203 ($27).

Excise Duty Collections

THERE was an increase in excise duty collections on potable spirits, malt, and manufactured tobacco in May, 1933, compared with the corresponding month of 1932. The comparative figures of duty collections, compiled by the statistical branch of the Excise division, are as follows:—

May, 1933, spirits potable, $458,211; May, 1932, $443,728. May, 1933, spirits, non potable, $70,741; May, 1932, $71,128. May, 1933, malt, $348,770; May 1932, $329,549. May, 1933, cigars, $29,444; May, 1932, $32,018. May. 1933, cigarettes, $1,444,256; May, 1932, $1,876,059. May, 1933, manufactured tobacco, $392,051; May, 1932, $385,190. May, 1933, foreign raw leaf tobacco, $366,806; May, 1932, $449,585. May, 1933, beer, $26,992; May, 1932, $34,704. May, 1933, licences, $1,978; May, 1932, $552. May, 1933, total, $3,139,251; May, 1932, $3,622,517.

In the Early Days of Confederation

AN old circular issued at Ottawa by R. S. M. Bouchette, Commissioner of Customs, just two months after Confederation, was sent to the *Editor* recently. It contains instructions issued to Collectors on the levying of duties. No general tariff for the newly-formed Dominion had yet been issued, and at a number of ports Collectors were still imposing duty on imports from sister provinces. The circular is headed, Customs Department, Ottawa, 18th September, 1867, and reads as follows:—

The returns from several of the ports of entry continuing to treat as imports all goods brought therein from ports or places in other provinces of the Dominion; I have to direct your attention to the following sections of "The British North America Act, 1867," governing the trade between the several provinces united since the 1st July last, the day upon which that Act was proclaimed as coming into force, viz:

"All articles of the growth, produce, or manufacture of any one of the provinces shall from and after the Union, be admitted free into each of the other provinces."

"The Customs and Excise laws of each province shall, subject to the provisions of this Act, continue in force until altered by the Parliament of Canada."

"Where Customs duties are, at the Union, leviable on any goods, wares, or merchandise, in any two provinces, these goods, wares and merchandise may, from and after the Union, be imported from one of those provinces into the other of them on proof of payment of the Customs duty leviable thereon in the province of exportation, and on payment of such further amount (if any) of Customs duty as is leviable thereon in the province of importation."

You are, therefore, in your returns of external or foreign trade, to take no notice of goods coming into your port, from any port or place in any other of the provinces, whether such goods are in transit or for consumption there; provided such goods be of the growth, produce or manufacture of those provinces.

Should however the articles brought from any of those provinces be of foreign growth, produce or manufacture, and be chargeable under the existing tariff at your port, with higher duties than those which they shall have paid on importation into any of those provinces, you will conform to the provisions of the sections above quoted and exact the difference between the duty paid and the higher duty to which such goods may be liable under the tariff in force at your port, until the law in this respect be altered by the Parliament of Canada.

With reference to goods, wares and merchandise leaving your port for any port or place in any of those provinces you are of course to consider the transit of such goods as internal or coasting trade, and to take no notice of such goods as foreign exportations in your export returns.

New Zealand Trade Agreement, 1932

COLLECTORS are advised that by Order in Council dated 23rd May, 1933, the New Zealand Trade Agreement, 1932, as published in Memorandum 534, has been extended for a period of six months from and including the 24th day of May, 1933.

Canada-France Trade Agreement Act, 1933

COLLECTORS have been advised by official Memorandum that certificate "M" may be accepted for shipments entitled to entry under Canada-France Trade Agreement Act until August 10, 1933, provided they are satisfied goods comply with provisions of Form "M.A" as to content, and the regulations have been otherwise complied with.

Canadian Casings for German Sausage

MANY Germany sausages are evidently going to be served with Canadian casings, for the export of sausage casings to that country in May, 1933, was valued at $19,099. Many went to Great Britain as usual, the value being $22,453, to British South Africa $13,280 and to the United States $9,747. The total to all countries was $67,529 compared with $53,007 in April and $43,447 in May, 1932.

Enforcement of Excise Act

AN official Circular dated June 8, 1933, signed by H. D. Scully, Commissioner of Excise, has been issued to Collectors, regarding enforcement of the Excise Act by the Royal Canadian Mounted Police. It reads as follows:—

Quoted hereunder is an extract from Order in Council, P.C. 857, concerning transfer of the Preventive Service to the Royal Canadian Mounted Police as of April 1st, 1932.

> His Excellency the Governor General in Council, on the joint recommendation of the Minister of National Revenue and the Minister of Justice, and under the authority of Chapter 165 of the Revised Statutes of Canada, 1927, is pleased to order that the Preventive Service of the Department of National Revenue be and it is hereby transferred to the Royal Canadian Mounted Police from the 1st of April, 1932, with the exception of the Special Investigation Branch of that Service, which is to remain with the Department of National Revenue;

In pursuance of the principle of transferring to the Royal Canadian Mounted Police the personnel of the Preventive Service, it is the intention that the duties be also fully transferred. With this object in view, you are instructed that whenever information concerning alleged violations of the Excise Act in the matter of illicit stills, wash, spirits, tobacco, etc., is received, it is to be immediately given to the nearest division or detachment of the Royal Canadian Mounted Police for necessary action by way of seizure, or otherwise.

In the event of emergency action being necessary for protection of the revenue, and it being found impossible to communicate with the Royal Canadian Mounted Police officers, such emergency action is to be taken, after which the full facts, including all papers, are to be referred to the police officers who will follow the case through to conclusion. Every officer of that force is empowered by law to enforce the provisions of the Excise Act.

If the assistance of port officers is requested, such assistance is to be given, otherwise the whole matter is to be left in their hands. The facilities of the port as regards storage of seized goods, etc., are to be placed at their disposal.

No doubt cordial relations exist at the ports with the municipal and provincial police and it is desired that such relations continue. There are no good reasons why they should not, as by explaining that the Preventive Service work is now being done by the Royal Canadian Mounted Police, the municipal and provincial officers will undoubtedly co-operate fully.

In short, all Collectors and officers of the Department of National Revenue are expected and required to facilitate to the fullest possible extent the Preventive Service work now delegated to the Royal Canadian Mounted Police. Failure or neglect in this connection will meet with disapproval.

Canadian Leaf Tobacco

THE following official Circular signed by H. D. Scully, Commissioner of Excise, dated June 19, 1933, has been issued:—

The Excise Act defines tobacco manufacturer as meaning and including " Every person who manufactures tobacco for himself, or who employs others to manufacture tobacco, other than cigars, whether such manufacture is by cutting, casing, packing, pressing, grinding, rolling, drying, crushing or stemming of any raw leaf tobacco, or otherwise preparing raw leaf or manufactured or partially manufactured tobacco, or by putting up for use or consumption of scraps, waste, clippings, stems or deposits of tobacco, resulting from any process of handling tobacco, or by the working or preparation of raw leaf tobacco, tobacco stems, scraps, clipping or waste, by sifting, twisting, screening or any other process."

The Department hereby warns dealers in Canadian leaf tobacco that such leaf offered for sale is to be in hands in its natural state, and may not undergo any of the processes enumerated in the above quoted definition, otherwise the tobacco will be subject to an Excise duty of twenty (20) cents per pound, and the manufacturer subject to a penalty provided by Section 331 of the Excise Act, for operating a tobacco factory without licence.

The provisions of this Circular will be effective as from the 3rd of July, 1933.

SOME DECLINES IN EARLY TOURIST TRAVEL

Summary of Traffic at Certain Ports of Entry

An aerial view of Niagara Falls, showing the Falls View bridge which is a favourite point of entry into Canada from the United States for automobile tourists.

IN past years it has been customary to include in the July number of the REVIEW a detailed summary of tourist automobile travel in the early part of the season. The following information, mainly to June 15, 1933, has been forwarded to the *Editor* by Collectors at some of the principal ports of entry. The reports indicate a decline in the number of foreign automobiles reported inwards, but it is anticipated that before the season ends next Autumn, the volume of travel inwards will be augmented considerably. A feature noticed at some ports is the long week-end touring parties entering from Friday until Monday. This bids fair to become more popular as the season progresses.

AT ST. STEPHEN, N.B.

Tourist travel to the Maritimes through the gateway of St. Stephen, N.B., is slightly behind the previous season, but is now rapidly improving, and bids fair to at least equal last year's mark. The weather has not been favourable, and this, together with economic conditions prevailing, has tended to reduce the number of persons travelling. With the up-trend now so marked it is expected that larger numbers will be arriving. The Bureau of Information and Tourist Travel of the New Brunswick Government reports a larger number of inquiries this season than for any other since it was established. Sixty-day touring permits issued to June 19, numbered 1,343 (1,510 for the same period last season); Permits for Canadian automobiles entering the United States 348 (250 last year).

At St. Leonard, N.B.

There was a decrease in the number of tourist permits issued at the outport of St. Leonard to June 1st, 1933, compared with the same date last year. This was due partly to the late spring. The number of permits E. 50's issued to June 1 was 371 as compared with 598 covering the same period in 1932. Canadian cars exported for touring purposes to June 1st numbered 39; in 1932 the number was 26.

Local traffic is about the same as in 1932. Up to June 1, automobiles inwards totalled 9,489, outwards 8,111. For 1932, for the same period, inwards 9,996, outwards 5,817. For 24-hour stay, 379.

Since June 1 the number of E. 50 touring permits issued has fallen off owing to a bridge over the Grand River about one mile north of St. Leonard on Route 2 having burned, and tourists destined for points in Quebec and further on who would ordinarily have entered at this outport were obliged to make a detour via the State of Maine. The outlook for this summer, however, is bright.

At Rock Island, P.Q.

There has been little change in the tourist traffic through Rock Island, Quebec, so far this year. Situated in the centre of one of the most scenic sections of eastern Canada and the United States, which is becoming better known each year, this port does a large summer traffic.

At Rock Island 19,520 foreign automobiles entered from the United States from January 1st to June 15th, 1933. United States automobiles outwards numbered 19,048. The corresponding figures for the same period of 1932 were 24,932 and 24,277 respectively. Canadian automobiles outwards at Rock Island for the same period this year were 12,725, compared with 12,237 in 1932.

On the May 24th holiday 247 Canadian cars reported outwards, and on June 3rd holiday 239 Canadian automobiles reported outwards.

In submitting these figures E. J. Struthers, Collector at Rock Island, states that automobiles entering from the United States for touring purposes this year for the 24-hour to 60-day period did not fall far short of last year's number for the early part of the touring season.

At Philipsburg

At the outport of Philipsburg, Quebec, for the months of April and May up to June 15th this year 10,415 automobiles entered from the United States and 10.516 reported outwards. Canadian automobiles reporting outwards for the same period numbered 3,141. The movement of United States automobiles inwards for the same period of 1932 was 14,003. The number of passengers inwards for the 1933 period was 41,308, compared with 50,531 for the same period of 1932.

At Cantic, P.Q.

The outport of Cantic, Quebec, near the New York border, handles heavy highway traffic in addition to freight and passenger train service, this being a junction point. Automobiles, inwards and outwards, reported through Cantic during the present tourist season up to May 31, numbered 10,448, made up of United States automobiles inwards 4,404, outwards 3,792; Canadian automobiles inwards 1,247, outwards 1,005.

The highway running through this frontier outport has many attractive features both historical and scenic. It is a direct route between New York and Montreal, and borders both Lake Champlain and the Richelieu River.

At Noyan

Poor road conditions held up the tourist season in the vicinity of Noyan, Quebec, in April and May this year, sixty-day touring permits issued for United States automobiles dropping to 1,168, as compared with 1,407 for the same period last year.

The Customs staff at this outport consists of three permanent officers, one additional Customs officer and one Immigration officer being required during the tourist season. Noyan is near the Vermont border, 40 miles south of Montreal and 53 miles north of Burlington, Vt. It is the Canadian point of entry for traffic using the Island Route, known as Route 2, which borders Lake Champlain, and connects with Alburg, Vt., across the border from Noyan.

Through Niagara Falls

With the advent of warm weather in June, tourist travel through the port of Niagara Falls, which ranks third in size of tourist traffic amongst all ports of the Dominion, increased to normal proportions, although traffic was light in the early part of the season. The week-end motor trip is becoming increasingly popular. This is partly due, no doubt, to present business conditions, tourists taking their vacations in several week-end trips in place of extended holidays.

W. S. Byers, Collector, furnished the Review with the following comparative statement covering automobile traffic through Niagara Falls, via the three International bridges, in April and May this year, with figures for April and May, 1932, given in brackets:—

Automobiles, inwards and outwards, 226,572 (256,959); other vehicles, 12,952 (17,539); passengers 1,025,013 (1,214,746); 60-day touring permits issued for United States cars 10,992 (14,499); 24-hour touring permits 70,085 (72,866); permits issued for Canadian cars leaving Canada 8,152 (7,379).

Mr. Byers states that it has been noticed that many of the parties entering Canada at this point are visiting the Century of Progress Exposition at Chicago, and he believes that this class of travel will increase. United States residents travelling from New England and other eastern states are expected to cross some portion of Canada, either going to or returning from the Exposition. Tourists have been arriving earlier than usual to visit Northern Ontario and Quebec, some of them apparently going to visit territory considerably further north than the usual summer resorts and playgrounds. Sports, such as fishing and hunting, are attracting many tourists, while the summer resorts along Lakes Erie and Ontario are well patronized by the daily commuter from western New York State. The tide of motor travel always reaches its flood about July 1, soon after the closing of schools and colleges, and this year is proving no exception.

An Information Bureau has been established at Niagara Falls by the province, and elaborate exhibits are located near the bridgeheads. Maps and directories are supplied to tourists, and every possible assistance given by the officers on duty.

At Windsor, Ontario

Windsor, Ontario, was the leading port of entry in Canada in 1932 for foreign automobiles, and this year the movement is again heavy in the early part of the season. For the period from January 1 to June 16, 1933, A. H. Dalziel, Collector, reports as follows:—Foreign automobiles entered on 60-day touring permits 46,014; for 24-hour period, 278,212; other vehicles inwards 9,629. Canadian automobiles reported outwards, 36,856; Canadian automobiles reported inwards, 37.094. Total movement inwards 370,949; outwards 368,569. As the season progresses the Windsor officers anticipate a greatly augmented volume of travel by bridge, ferry and tunnel.

At Walkerville

Although tourist traffic through the outport of Walkerville, Ontario, in April and May this year was light, due partly to weather conditions, it increased substantially during the first week in June, with prospects that this season's business will equal or surpass that of last year, W. B. Ritchie, Subcollector, informs the Review. In the two months period, 15,197 automobiles entered through Walkerville, carrying a total of 30,618 passengers, as compared with 20,087 automobiles, carrying 42,233 passengers, entered in the same period last year. Touring permits issued for United States automobiles for periods up to 60 days numbered 1,445, for 24 hours or less 13,580, as against 2,411 sixty-day permits and 15,067 twenty-four hour permits issued in April and May, 1932. Permits issued for Canadian cars outwards totalled 758; ferry-boats entered 108, cleared 99; automobiles outwards 13,963, passengers 41,878.

At Sarnia

Early tourist automobile travel was not up to the record set in previous years, but during the first two weeks of June, 1933, there was a marked increase through the port of Sarnia, and there are indications that travel to and from the World's Fair in Chicago will increase materially the number of automobiles handled inwards and outwards.

S. A. Cole, Collector at Sarnia, advises the Review that from April 1st to May 31st, 1933, 9,453 automobiles passed inwards and 9,858 (automobiles passed outwards at his port, a total of 19,311.

BROOKLYN COURT
G.R.
CANADA CUSTOMS A
IMMIGRATION OFFIC

A leading point of entry for automobile tourists into British Columbia is Pacific Highway. The early part of the season this year shows a decrease in the number of automobiles entering at this and other highway ports of entry in British Columbia.

At Sault Ste. Marie

The Collector at Sault Ste. Marie advises the Review that tourist traffic into Canada at that port is about the same as last year. From April 1st to June 20th, 1933, 409 touring permits for 60 days had been issued to United States tourists, and 1,931 United States automobiles had entered for the 24-hour period. Outwards permits for Canadian automobiles for the same period totalled 192.

At Emerson, Manitoba

Tourist travel through Emerson, Manitoba, to June 1 this year showed a slight falling off compared with the same period of last year, according to a statement furnished the Review by N. McDougall, Collector. United States automobiles entered to June 1, 1933, numbered 5,011, as against 6,477 in the previous year, while Canadian cars outwards totalled 2,458 to June 1, 1933, as compared with 3,171 in 1932.

The present staff at the highway offices consists of 5 permanent and 2 seasonal officers.

In British Columbia

Automobile travel from the United States into British Columbia shows a decrease from January 1st to May 31st of this year. P. R. Peele, Collector at New Westminster, has forwarded to the Review the following details regarding automobile travel inwards and outwards at the four outports and Preventive Stations under the survey of the port of New Westminster.

At *Aldergrove* for the five months' period ended May 31st, 1933, foreign automobiles reported inwards numbered 1,810 and outwards 1,587; passengers inwards 6,805, outwards

6,933. Canadian automobiles reported outwards were 1,394 and inwards 1,347.

At *Douglas* foreign automobiles reported inwards were 4,795 and outwards 3,424; passengers inwards 32,582, outwards 23,107; Canadian automobiles reported outwards 4,392 and inwards 5,651.

At *Huntingdon* foreign automobiles reported inwards, 4,369, outwards 4,186; passengers inwards 32,028, outwards 32,998; Canadian automobiles outwards 3,826, inwards 3,638.

At *Pacific Highway* foreign automobiles inwards 10,937, outwards 12,656; passengers inwards 74,747, outwards 90,330; Canadian automobiles outwards 12,794, inwards 11,417.

CONSUMPTION OR SALES TAX

The Minister of National Revenue has established the following regulation under authority of Section 99 of the Special War Revenue Act and the regulation in question is effective from June 2nd, 1931, except in those cases where audits have been conducted by the Department's Auditors subsequent to that date. In these latter cases, the regulation hereinafter prescribed is effective as from the date to which departmental audit has been made.

1. Samples which are distributed by licensed manufacturers gratis, in packages similar to those which they sell, will be subject to the consumption or sales tax on the value at which similar goods are sold in the regular and ordinary course of business.

2. Manufacturers who pack their products in miniature packages and who sell goods in similar packages to chain stores, etc. will be required to account for the consumption or sales tax on the price at which similar goods are sold in the regular and ordinary course of business.

Note.—Where comparable goods are sold, the value of the goods is determined by actual sales and it is not, therefore, necessary in these cases for the Minister to fix a price for consumption or sales tax purposes.

3. On samples distributed without charge, where the market value is not determined by actual sales of goods in similar packages, manufacturers may account for the tax on the total cost of all materials used, i.e. ingredients of the preparation, including the shipping or mailing cartons, this to include boxes, bottles, tins, tubes, cards, envelopes, labels, including labels on the mailing containers, instruction sheets or circulars, corks, caps, glass stoppers, screw tops, droppers (where included), glass rods (where included), cellophane and glassine wrapping paper, cardboard, corrugated board, elastic bands, twine, packing material such as excelsior, etc., and to include also the labour of manufacture which shall include the wages of employees engaged in the manufacture of the packaging of samples and delivering them to the shipping room and to include also any labour which is incidental to the manufacturing operations; to include also the machine costs (where applicable) which will cover the cost of operating the machines used in the production of samples. The machine costs are to be determined by the machine hour rate established for the particular operation and this rate is to be multiplied by the number of hours the machine is run in the production of the samples.

To the foregoing costs enumerated shall be added 50 per cent of the mark-up between the shipping room cost and the selling price of the regular sized package. The tax to apply on the resultant balance and no deduction may be permitted from this value for postage, express, or other transportation, delivery or distribution charges.

CANADIAN GRAIN EXPORTS

The export of barley from Canada in May, 1933, was 123,249 bushels valued at $42,213, compared with 1,711,716 bushels at $774,903 in May last year. Almost the entire export went to the United Kingdom. The May export of oats totalled 913,761 bushels, valued at $234,183, compared with 1,622,815 bushels valued at $567,731 in May a year ago. The bulk of the export last month went to Great Britain. The export of rye in May was small, only 25,718 bushels, valued at $10,205. Practically all of it went to the United Kingdom.

APPLE PRODUCTION

The final estimate of commercial apple production in Canada for 1932 is given as 3,977,000 barrels, which is an increase of five per cent compared with the previous year. The crop in British Columbia exceeded the previous year's total by 48 per cent while Nova Scotia declined 26 per cent. Of the total commercial crop it is estimated 46 per cent was marketed in the British Isles.

NEWS AND COMMENT

Fort Erie, Ont.: The following editorial, headed *Polite Doorkeeper* appeared in the *Buffalo Times* recently:—

> Frank T. Pattison, collector of the port at Fort Erie, Ont., was tendered a testimonial dinner at the Erie Downs Country Club recently. The *Times* is happy to add its own sincere, if belated, testimonial and its congratulations.
>
> As collector at the Fort Erie end of the Peace bridge Mr. Pattison is doorkeeper at one of the most important entrances to Canada anywhere along the border. And he has been a polite, kindly and considerate doorkeeper.
>
> Interrogation for customs is always something of a nuisance, and frequently it can be an ordeal. But officers under Mr. Pattison's direction, by their uniform courtesy and good nature, have minimized the nuisance. They have made Americans feel they'd like to visit Canada again, and they make crossing the border a friendly incident to commuting Buffalonians.

Montreal: A gain of $2,333,053 was made in Customs-Excise collections at this port during May, 1933, as compared with the previous month of April. May collections amounted to $6,525,751, whereas the returns for April, 1933, were $4,192,698. In May, 1932, the receipts were higher by $999,021, the comparative figures being: May, 1932, $7,524,773.

Revenue collected at the Customs express branch, Montreal, in May, 1933, amounted to $126,197, a decrease of $23,367 compared with May last year. Packages delivered totalled 8,345, entries received 1,785, as against packages 9,924, entries 2,133 in May, 1932. At the Customs postal branch collections amounted to $61,334, as compared with $77,205 collected in May last year.

Wheat clearances through the port of Montreal between the opening of navigation this season and June 9, amounted to 12,279,404 bushels, compared with 16,255,055 bushels in the corresponding period last year. Shipments through Sorel are better this season, however, the respective totals being 4,383,533 bushels and 1,004,347 bushels. Quebec also shows an improvement. The respective totals for this season and the corresponding period last year are 3,342,037 bushels and 31,922 bushels.

Toronto: Collections received at the Customs express branch, Toronto, in May, 1933, amounted to $177,872, as against $216,514 collected in May last year. Packages received totalled 40,805, entries 2,565, as compared with 37,624 packages and 3,076 entries received in May, 1932. At the Customs postal branch in May, 1933, collections totalled $58,876, packages received 24,300, packages delivered 22,602, entries received 2,153. Totals for May last year were:—collections $72,526, packages received 27,799, packages delivered 24,926, entries received 2,452.

At the Leaside Customs Air Harbour 23 aeroplanes reported inwards and outwards during May this year, as against 41 in May, 1932, and 106 in May, 1931. Passengers carried numbered 19. This compares with 48 passengers carried in May last year and 51 in May, 1931.

Regina, Sask.: Cypress Hills Park, known as the Highlands of Saskatchewan, was opened June 28. This park is 20 miles south of Maple Creek and has the highest elevation of any part of the Province of Saskatchewan. Some of the streams in the park flow south to find the Missouri river and some flow north to join the Saskatchewan river and then on to Hudson Bay. The main park is 4,500 feet above sea level and part of it is even higher than Banff, the famous mountain resort in Alberta.

Quebec: The Japanese steamer *Glasgow Maru* loaded 3,000 tons of scrap iron here recently for Yokohama. It is the first shipment of scrap iron from the port of Quebec this year.

Walkerville, Ont.: Peter J. Neven, of the Customs-Excise staff of Walkerville, retired recently on superannuation after fourteen years service. Mr. Neven was first employed by the Department as a Customs Record Clerk. In 1921 he was reclassified as a Customs-Excise Clerk and was promoted to Computing Clerk four years later, which position he held at the time of his retirement. W. B. Ritchie, Sub-Collector, presented Mr. Neven with a travelling bag on behalf of the assembled staff.

VICTORIA, B.C.: The largest shipment of grain ever to be made from the port, 367,000 bushels of wheat, was loaded recently at Victoria for export to the United Kingdom. A Jugoslavian steamer, the *Alva*, which carried the grain, is the first Jugoslavian ship to dock at the British Columbia port.

HALIFAX: Cargo handlings over the wharves of the Halifax Harbour Commission show a material increase for the current year over the corresponding period last year, the respective totals being 422,539 tons and 381,273 tons. In 1931, the amount was 353,842 tons. Imports between January 1st and June 16th totalled 144,898 tons, while exports amounted to 277,641 tons. During the week ending June 16, 1933, cargo handlings amounted to 6,444 tons, as against 11,084 tons in the same period last year, and 6,916 tons in 1931.

MORE WHEAT THROUGH CANALS

Increase over April and May Last Year

WHEAT shipments through the St. Lawrence Canals between the opening of navigation in April and the end of May of this year were 161,558 tons ahead of last year for the corresponding period, but declines in the volume of barley and rye moved through this waterway result in the total grain handlings being lower by 21,292 tons for the six weeks under review. There were 241,334 tons of wheat carried through the canal system in April and 424,929 tons in May, bringing the total to 666,263 tons, compared with 504,905 tons in the same period last year, of which 164,831 tons were moved in April and 340,074 tons in May.

Considering the movement of barley, corn, oats, rye and wheat together, figures show that 449,660 tons of grain were carried through the St. Lawrence canals in May and 250,078 tons in April, making a combined total of 699,728 tons. This compares with 721,030 tons for the six weeks last year, of which 219,373 tons were moved in April and 501,657 tons in May.

Flour shipments in May showed an increase of 19,956 tons, gasoline cargoes were up 20,432 tons, anthracite coal carryings increased 28,003 tons, and general merchandise showed an increase of 37,146 tons over last May's figures. The total traffic for May, 1933, was less by 42,673 tons than in May last year. For the two months, however, the total traffic through the St. Lawrence canals was heavier by 30,499 tons than in 1932, the respective totals being 1,187,528 tons and 1,157,029 tons.

A total of 1,009 vessels passed through the St. Lawrence Canals in May, 1933, compared with 930 in May last year, the respective net tonnage of these craft being 767,574 and 736,145 tons.

EXPORT CLEARANCES OF WHEAT

Export clearances of wheat for the week ending June 23, 1933, amounted to 3,564,483 bushels compared with 3,539,005 bushels for the previous week, an increase of 25,478 bushels. For the corresponding week in 1932, 3,783,050 bushels were reported. From August 1, 1932, to June 23, 1933, export clearances of wheat amounted to 209,592,939 bushels, compared with 153,899,225 bushels for the corresponding period in 1931-32.

Clearances by ports were as follows, the figures in brackets being those of the corresponding period in 1932:

Week ending June 23, 1933: Montreal 1,297,526 (2,083,588), Vancouver 979,084 (1,030,462), Sorel 437,402 (nil), U.S. Atlantic seaboard ports 310,000 (669,000), Quebec 540,481 (nil), Total 3,564,483 (3,783,050).

Forty-seven weeks ending June 23, 1933: Vancouver 88,283,487 (69,667,475), Montreal 60,572,993 (45,601,444), U.S. Atlantic seaboard ports 25,107,000 (30,041,000), Sorel 16,447,011 (5,638,092), Saint John 6,864,873 (2,017,008), Quebec 5,101,412 (120,248), Churchill 2,736,030 (544,769), Victoria 1,847,752 (224,000), Halifax 1,655,901 (45,189), Prince Rupert 976,480 (nil), Total 209,592,939 (153,899,225).

QUESTION BOX AND LETTER BAG

These questions were asked in the last number:—

(1) A foreign aeroplane, containing a pilot and passengers, who are non-residents of Canada, visits this country for the purposes of health or pleasure and not for business. It flies from place to place. Must the pilot report at Customs each time he lands at a different port?

(2) Are officers of the Department of National Revenue exempt from jury service?

(3) Who was the last Minister of Inland Revenue, and when was that Department joined to the Customs? Who was the first Minister of the merged Departments?

The answers are:—

(1) Foreign aircraft which are flying in Canada under pleasure permit, Form C-13, are required to report inwards and outwards at each customs port at which they touch, but are exempt from reporting when flying solely within the jurisdiction of a port.

(2) Section 22 of the Consolidated Revenue and Audit Act, reads as follows:—

"No officer or person regularly employed in the collection or management of the revenue, or in accounting for the same, shall, while he remains such officer or so employed, be compelled to serve in any other public office, or in any municipal or local office, or on any jury or inquest, or in the militia."

(3) Hon. Albert E. Sevigny, who was appointed Minister of Inland Revenue on 8th June, 1917, was the last Minister of the department under that name.

The Departments of Customs and Inland Revenue were merged by Order in Council (P.C. 1222) dated 18th May, 1918, passed under the authority of "An Act to authorize re-arrangement and transfer of duties in the Public Service" assented to on 12th April in that year.

Hon. Arthur L. Sifton was the first Minister of the merged Departments of Customs and Inland Revenue. He was appointed Minister of Customs on 12th October, 1917, and Minister of the merged departments on 18th May, 1918.

These questions will be dealt with in the next number:—

(1) When an E.7 is received from the department asking further information regarding an importation and requesting that the importer be notified, is it sufficient for the port to advise the Customs house broker making the entry, verbally, as in many cases the importer is an outside firm?

(2) Should port offices record in their Foreign Exporters and Importers Index books the entry numbers of entries taken at outports under the survey of that port?

(3) A firm of Customs house brokers takes in a new partner and the name of the firm is changed by adding his name. Would the firm be permitted to operate under the original licence bearing its old name, or would a new licence be called for and the fee of $50 collected?

MORE SUGGESTIONS

E. W. Abraham, of the staff at Victoria, B.C., writes:—

Referring to a suggestion in the May issue for a revised B.16½ combined with Form E. 46, may I suggest that the two forms be kept separate as at present. Form B.16½ is quite large enough for ordinary use but should be made of better and stronger paper, and should be sewn in some way, that the stitches might be more readily removed, which would simplify separating the pages, after the entry has been completed. The original and duplicate copies should be perforated in such a way that they might be detached without damaging the remainder of the book.

A further suggestion regarding forms, is that there should be only one standard form E.50 and C.12 instead of, as it appears to be, the present method of changing the position of the spaces for information required, in each succeeding issue. One standard form would simplify and speed up the examination of automobiles considerably.

JUST AMONG OURSELVES

A Record of Staff Promotions, Transfers, Additions and Deductions

MAY-JUNE

ADDITIONS

UNDERVALUATION (PREVENTIVE SERVICE)

Chas. E. Gress, Special Customs Excise Officer, Grade 3; W. E. Sterling, Special Customs Excise Officer, Grade 2.

DEDUCTIONS

QUEBEC

HULL: Eugene Gratton, Collector of Customs and Excise, Grade 2 (superannuated).

SHAWINIGAN FALLS: J. E. Panneton, Customs Excise Examiner (superannuated).

THREE RIVERS: J. W. Tourigny, Computing Clerk (deceased).

ONTARIO

FORT WILLIAM: J. H. Coveney, Collector of Customs and Excise, Grade 4 (resigned).

HAMILTON: J. F. S. Boyd, Special Exciseman, Grade 3 (deceased).

LONDON (Parkhill): D. G. Gray, Sub-Collector of Customs and Excise, Limited Service (deceased).

TORONTO: Miss A. M. S. Boland, Stenographer, Grade 2 (resigned); James McCaffrey, Assistant Customs Appraiser (superannuated); C. G. Veale, Customs Excise Clerk (deceased).

ALBERTA

EDMONTON: Q. L. Carsell, Customs Excise Examiner (resigned).

LETHBRIDGE (Blairmore): J. H. Corbett, Sub-Collector of Customs and Excise, Grade 1 (resigned).

BRITISH COLUMBIA

VANCOUVER: H. J. Horner, Senior Customs Excise Clerk (resigned).

ADMINISTRATIVE

Gaston Carle, Clerk, Grade 2 (deceased).

PROMOTION

ONTARIO

NIAGARA FALLS: T. F. Burton, from Computing Clerk to Chief Customs Excise Clerk, Grade 4.

TRANSFER

H. L. J. Watchorn, from Sub-Collector of Customs and Excise, Grade 1, MacLeod, Alta., to Customs Excise Examiner, Vancouver, B.C.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the three months of the fiscal year, June 1932 and June 1933. (Decrease marked *).

Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	44,375 51	65,565 38	21,189 87
Halifax........	684,041 37	653,799 15	* 30,242 22
Saint John.....	427,359 19	434,069 57	6,710 38
Quebec........	745,653 48	802,785 66	57,132 18
Montreal......	14,457,002 08	12,571,557 33	* 1,885,444 75
Ottawa........	2,388,878 04	2,455,939 92	67,061 88
Kingston......	104,981 20	117,443 97	12,462 77
Belleville......	302,252 43	320,675 61	18,423 18
Toronto.......	12,498,410 68	10,407,904 78	* 2,090,505 90
Hamilton.....	3,386,904 39	2,426,005 50	* 960,898 89
London........	4,145,002 46	3,700,605 42	* 444,397 04
Fort William..	123,965 20	116,915 67	* 7,049 53
Winnipeg......	1,332,188 19	1,093,290 79	* 238,897 40
Regina........	129,185 67	130,166 25	980 58
Saskatoon.....	108,748 51	85,154 24	* 23,594 27
Calgary.......	693,713 88	531,341 98	* 162,371 90
Edmonton.....	230,098 82	231,513 58	1,414 76
Vancouver....	2,325,912 85	1,981,668 48	* 344,244 37
Yukon........	9,788 09	20,641 99	10,853 90
Total.....	44,138,462 04	38,147,045 27	* 5,991,416 77

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JUNE, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	7,886,948 19	5,649,452 53		
Less Refunds and Drawbacks	552,047 90	421,030 68		
Net	7,334,900 29	5,228,421 85	2,106,478 44	....
EXCISE TAXES	7,317,585 24	7,381,988 39		
Less Refunds and Drawbacks	74,025 30	209,299 50		
Net	7,243,559 94	7,172,688 89	70,871 05	....
EXCISE DUTIES	3,961,090 99	3,452,363 35		
Less Refunds and Drawbacks	40,679 16	45,032 01		
Net	3,920,411 83	3,407,331 34	513,080 49	....
SUNDRY COLLECTIONS	62,027 95	57,487 20		
Less Refunds and Drawbacks	Nil	1 50		
Net	62,027 95	57,485 70	4,542 25	....
Net Totals	18,560,900 01	15,865,927 78	2,694,972 23	....
Net Decrease	....	....	2,694,972 23	

TOTALS FOR THREE MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	22,425,669 70	15,701,615 41		
Less Refunds and Drawbacks	1,831,568 79	1,713,093 63		
Net	20,594,100 91	13,988,521 78	6,605,579 13	....
EXCISE TAXES	18,036,513 60	16,939,718 48		
Less Refunds and Drawbacks	202,855 47	478,685 03		
Net	17,833,658 13	16,461,033 45	1,372,624 68	....
EXCISE DUTIES	10,579,675 64	8,750,212 39		
Less Refunds and Drawbacks	170,993 91	153,035 12		
Net	10,408,681 73	8,597,177 27	1,811,504 46	....
SUNDRY COLLECTIONS	205,755 07	198,488 85		
Less Refunds and Drawbacks	808 01	211 36		
Net	204,947 06	198,277 49	6,669 57	....
Net Totals	49,041,387 83	39,245,009 99	9,796,377 84	....
Net Decrease	....	....	9,796,377 84	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JUNE, 1932, AND JUNE 1933.

—	June, 1932	June, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,772,322 73	2,838,343 72	....	1,066,020 99

TOTALS FOR THREE MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$. c.	c.	c.
Net Collections	44,138,462 04	38,147,045 27	5,991,416 77	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JUNE, AND THE THREE MONTHS ENDED JUNE, 1932 AND 1933

	June, 1932		June, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)		40,852,100		45,967,773
Total Exports (Foreign Produce)		755,585		504,641
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	15,857,427	9,654,703	16,998,672	11,021,002
Wheat flour Brls.	570,861	1,962,785	544,507	1,876,386
Fish Cwt.	172,277	1,933,416	197,019	1,805,385
Furs $		352,479		606,598
Meats Cwt.	55,521	571,035	110,045	1,147,855
Cheese Cwt.	48,321	472,502	40,984	440,212
Planks and boards M ft.	110,685	2,170,055	94,700	1,607,801
Wood pulp Cwt.	597,077	1,296,166	1,043,408	1,904,248
Newsprint Cwt.	3,117,912	7,377,790	3,043,030	5,696,713
Automobiles and parts $		349,457		1,072,240
Copper, partially manufactured Cwt.	333,820	1,807,518	226,968	1,476,242
Nickel, unmanufactured Cwt.	22,798	521,060	105,035	3,055 106
Imports entered for consumption—Free goods		14,776,211		14,606,068
Imports entered for consumption—Dutiable goods		25,966,894		19,006,473
Total imports entered for consumption		40,743,105		33,612,541

	Three months ended June, 1932		Three months ended June, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)		108,256,350		111,555,762
Total Exports (Foreign Produce)		2,043,136		1,337,339
PRINCIPAL ITEMS OF EXPORTS—				
Wheat Bush.	38,913,729	23,818,927	42,923,734	26,401,032
Wheat flour Brls.	1,288,118	4,505,581	1,343,974	4,328,338
Fish Cwt.	431,155	3,839,108	426,957	3,403,894
Furs $		1,468,934		2,090,288
Meats Cwt.	150,856	1,621,622	246,323	2,701,412
Cheese Cwt.	67,255	691,664	59,157	649,659
Planks and boards M ft.	216,228	4,169,876	204,129	3,387,458
Wood pulp Cwt.	1,858,543	3,935,523	2,617,785	4,869,908
Newsprint Cwt.	8,928,788	21,249,901	8,680,183	16,648,601
Automobiles and parts $		831,956		2,742,939
Copper, partially manufactured Cwt.	719,853	3,971,502	537,209	3,249,611
Nickel, unmanufactured Cwt.	80,542	1,788,446	218,299	5,796,569
Imports entered for consumption..Free goods		40,067,085		35,697,673
Imports entered for consumption—Dutiable goods		74,831,628		51,298,792
Total imports entered for consumption		114,898,713		86,996,465

The National Revenue Review

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Facts and figures to end of July

EDITORIAL, QUESTION BOX, RULINGS,
NEWS AND COMMENT

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue

J. Sydney Roe, Editor

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More Conscience Money

THE Collector of Customs and Excise, Montreal, received ten dollars conscience money on July 17, 1933, from one signing herself *A Scotswoman.* On the following day the sum of twenty-five dollars was received from another source.

Export Clearances of Wheat Increased

IN the forty-nine weeks period from August 1, 1932, to July 7, 1933, Canada's export clearances of wheat amounted to 215,131,436 bushels, compared with 161,681,006 bushels for the corresponding period in 1931-32, an increase of 53,450,430 bushels. Clearances by ports, with figures for the corresponding period of last year in brackets, were:—

Montreal 63,204,559 (49,424,049), Vancouver 89,777,644 (71,617,322), United States ports 25,757,000 (30,766,000), Churchill 2,736,030 (544,769), Sorel 16,639,011 (6,602,101), Quebec 5,522,081 (120,248); Victoria 1,997,857 (224,000), Prince Rupert 976,480 (320,320), West Saint John and Saint John 6,864,873 (2,017,008), Halifax 1,655,901 (45,189).

International Air Traffic

INTERNATIONAL air traffic through the Customs Air Harbour, St. Hubert, Quebec, in June, 1933, as compared with June last year, was as follows:—aeroplanes inwards 43 (42), outwards 42 (42); passengers inwards 61 (68), outwards 91 (83); baggage examined inwards 113 pieces (84 pieces), outwards 165 pieces (80 pieces); bags of mail inwards 371, weight 5,108 pounds (419, weight 5,917 pounds), outwards 254, weight 6,791 pounds (296, weight 5,846 pounds); express inwards 170 pieces (254 pieces), outwards nil; tourist permits issued 3 (3).

Prohibited Publications

THE following publication is prohibited importation into Canada under the provisions of section 13 and Item 1201, Schedule "C" of the Customs Tariff, viz:—

Squawkies, an illustrated monthly publication published in the United States by Indo Publishers.

Who Discovered America?

THE question who discovered America has been revived by the discovery recently at Bristol, England, of an old Customs Roll, dating from 1496 to 1499. The document brings to light the fact that two payments of £20 each had been made between these dates to John Cabot. Richard Ameryk was sheriff of Bristol about this time and it was he who handed the king's reward to John Cabot after his discovery of North America. That America received its name from Richard Ameryk is being now seriously investigated.

National Parks Popular with Tourists

THE National Parks of Canada are popular with tourists. A total of 616,215 persons visited the 18 national parks in the fiscal year 1931-32. These great reservations cover an aggregate area of 18,000 square miles and each has its own attractive characteristics. There are three scenic and four animal parks in Alberta, four scenic parks in British Columbia, one scenic park in Manitoba and one in Saskatchewan; one historic park in Nova Scotia and one in New Brunswick, one recreation park in Ontario and two island park units. The largest of the parks is Jasper, Alberta, which has an area of 4,200 square miles. It is described as an immense mountain wilderness, with numbers of unclimbed peaks, glaciers, lakes of wonderful colouring, hot springs, a big game sanctuary and one of the finest golf courses in North America. More than 11,000 persons visited Jasper Park last year. Banff, the next largest park, has an area of 2,585 square miles. It is situated on the eastern slope of the Rocky Mountains. This mountain playground, in which beautiful Lake Louise is located, offers as recreations, alpine climbing, riding, swimming, golf, tennis in the summer and a variety of sports in the winter months. It is the most popular of all the national parks in Canada. Last year 183,946 persons visited this park. Prince Albert Park in Central Saskatchewan is the third largest park with an area of 1,869 square miles. It is situated in a forest country and has many lakes and streams in which there are excellent fishing, and has ideal camping grounds for motorists.

All the national parks in Canada are easily accessible by motor car, and within the borders of the parks are 567 miles of motor roads, 2,514 miles of trails and 1,066 miles of telephone lines. The smallest of Canada's national parks is at Point Pelee, a short distance from Windsor, Ontario, and Detroit, Michigan. This park, only 6·04 square miles in area, is at Canada's most southerly latitude. Next to Banff it attracts the largest number of visitors. Last year over 150,000 persons went there in 38,105 motor cars, over 80 per cent being from the State of Michigan. This park constitutes one of the finest bird sanctuaries in Eastern Canada. It is one of the principal routes of migration for birds to and from their northern breeding areas.

All the national parks in Canada are open to visitors, to whom every facility for enjoying the recreational advantages is offered.

Automobile Exports

CANADIAN automobiles and parts exported in the calendar year 1932 were valued at $7,091,994, an increase of $470,484 over the 1931 figures. Last year's exports comprised 12,534 automobiles including trucks, valued at $5,245,961, and parts valued at $1,846,033, compared with 13,813 automobiles valued at $5,791,672, and parts valued at $829,838, in 1931. These totals show an increase of 122 per cent in the value of parts exported. Exports of passenger cars increased 5·6 per cent in number and 6·7 per cent in value, while the number of trucks exported dropped 39·7 per cent in number and 45·9 per cent in value.

The largest importers of Canadian automobiles and parts in 1932, in order of importance were:—United Kingdom, Spain, British South Africa, Australia, British India, Belgium, British East Africa, British West Indies, Denmark, New Zealand, Sweden, British Straits Settlements. British West Africa, United States, Morocco and the Netherlands.

Increased Exports to Britain

DURING the twelve months ended March 31, 1933, the imports into the United Kingdom from Canada totalled in value $180,310,575 which was an increase of $23,365,734 over the previous twelve months. In leading commodities, comprising about two-thirds of the total imports from Canada, the following were the increases: Bacon, barley, cheese, rubber footwear, hams, oats, pig lead, patent leather, sawn hard and soft wood, unmanufactured tobacco, wheat, wheat flour, wet mechanical wood pulp. The decreases were in cattle, copper ore, hide leather, canned lobsters, packing paper, printing paper, canned salmon, hewn hard and soft timber, crude zinc.

Excise Duty Collections

THE comparative statement of Excise duty collections during the months of June, 1932, and June, 1933, is as follows:—

June, 1933, spirits potable, $457,281; June, 1932, $402,958. June, 1933, spirits, non potable, $71,368; June, 1932, $76,191. June, 1933, malt, $291,475; June, 1932, $334,793. June, 1933, cigars, $32,282; June, 1932, $37,566. June, 1933, cigarettes, $1,750,479; June, 1932, $2,262,299. June, 1933, manufactured tobacco, $398,821; June, 1932, $399,453. June, 1933, foreign raw leaf tobacco, $405,068; June, 1932, $445,073. June, 1933, beer, $31,201; June, 1932, $36,073. June, 1933, licences, $1,206; June, 1932, $328. June, 1933, total, $3,439,184; June, 1932, $3,994,736.

When the Royal William made History

IN these days when fast and palatial liners ply the seven seas it is interesting to note that the *Royal William,* just one hundred years ago, won fame for herself and her captain as the first vessel to cross the Atlantic using steam all the way. She was built in Quebec, and was originally intended to create a bond of union between the old French province by the St. Lawrence, the old British provinces by the sea, and the new British province by the lakes. Instead, her distinction was attained through demonstration of the feasibility of navigating oceans by means of steam-propelled vessels.

The enterprise of her building was fostered by a subsidy granted by the Government of Lower Canada, and carried out by a group of Quebec and Halifax merchants which included the three Cunard brothers. On September 2, 1830, the keel was laid in Black & Campbell's shipyards, situated at Cape Cove, a mile above the citadel and directly in line with the spot where Wolfe died after the Battle of the Plains. The ship was designed by, and built under the supervision of James Goudie, a young foreman-designer of Canadian birth, who learned his trade in Scotland. Her engines were constructed by the firm of Bennet & Henderson, Montreal, the senior member of which, John Bennet, had served his apprenticeship with the firm of Boulton & Watt of Glasgow.

The launching of the ship took place towards the end of April, 1831. Without foreknowledge of the distinction for which she was destined the occasion of her launching was marked as one of truly national significance. The Mayor of Quebec declared a public holiday, a guard and the band from the 32nd Foot were drawn up near the slip, the gunners of the Royal Artillery awaited the word to fire the salute from the new citadel, and the whole community were there to applaud. Lord Aylmer, the Governor-in-Chief, attended as the representative of King William IV, after whom the vessel was named the *Royal William.* Lady Aylmer took the bottle of wine, which was wreathed in a garland of flowers, and throwing it against the bows, pronounced the historic formula " God bless the *Royal William* and all who sail in her."

The *Royal William* left Quebec on August 24, 1831, on her first trip to Halifax and intermediate ports. Three round trips were made during that short season, all of which were moderately successful. The next year was not such a prosperous one, owing partly to restrictive quarantine regulations imposed on account of a cholera epidemic. The owners were forced to tie up the vessel for a large part of the season, and suffered heavy financial loss. In the spring of 1833 she was sold by sheriff sale to the mortgagees, and was employed for a time by her new owners in towing, and in local excursion business. After a trial trip to Boston her owners decided to send her to England for sale. It was this voyage which gave the *Royal William* a place in history. Early in August of 1833, she left Quebec for Pictou, where she remained for several days coaling, repairing her boilers, and awaiting passengers. On August 17, under the command of Captain John McDougall, she steamed out of Pictou harbour to test the power of steam against the waves of the Atlantic. Her Pictou customs papers read:—

> *Royal William,* 363 tons; 36 men. Master—John McDougall. Whither bound—London.
>
> Containing goods exported—254 chaldrons of coal, a box of stuffed birds; ship spars (produce of the Province), one box, one trunk, household furniture, a harp, and seven passengers, all British.

The voyage soon became eventful. Heavily laden with coal, she encountered a heavy storm off the Grand Banks of Newfoundland. Her starboard engine was disabled; she began to leak; and the engineer came up to tell McDougall she was sinking. But the captain held his course, started the pumps, and kept the ship under way for a week with only one engine going. Eventually she reached London, the passage from Pictou taking twenty-five days.

The Trade of Canada

DURING the year ended March 31, 1933, Canada sold more goods to Europe than to any other continent, her sales amounting to $257,100,000, compared with $169,000,000 to the continent of North America, while her purchases from the North American continent amounted to $246,400,000, contrasted with purchases from Europe valued at $121,300,000. During 1932 and 1933 the continents of Europe and North America took 89·9 per cent of the Dominion's total domestic exports, compared with 89·1 per cent in 1928. The proportion of the products shipped to Europe in 1933 was 54·2 per cent, compared with 43·6 per cent in 1932, and 46·9 per cent in 1928, while the proportion sent to North America in 1933 was 35·7 per cent, compared with 46·3 per cent in 1932 and 42·2 per cent in 1928.

From 1928 to 1933 the proportion of Canada's domestic exports to the United Kingdom increased from 33·4 to 38·9 per cent, and to other European countries from 13·5 to 15·3 per cent; while the proportion exported to the United States decreased from 38·9 to 30·2 per cent.

Preferential Tariff Extended

BRITISH Preferential Tariff In Canada Extended To Unfederated Malay States. Referring to Section 4 of the Customs Tariff Act, Collectors are advised that by Order in Council (P.C. 1209), dated the 28th June, 1933, the benefit of the British Preferential Tariff is extended to the Unfederated Malay States (Johore, Kedah, Kelantan, Perlis and Trengganu), effective on and after 30th June, 1933.

Honey Production in Canada

TOTAL production of honey in Canada in 1932 was 20,628,934 pounds valued at $1,651,175. The province of Ontario was the leading producer with 10,000,000 pounds, followed by Manitoba with 5,886,298 pounds; Quebec with 2,651,200; British Columbia with 1,007,200; Alberta with 550,000; Saskatchewan with 420,149; Nova Scotia with 57,087; New Brunswick with 44,000; Prince Edward Island with 13,000. In 1932 Canada exported 2,298,350 pounds of honey to the value of $193,013. The United Kingdom and Norway were the largest buyers of Canadian honey. Canada last year imported only 21,124 pounds valued at $1,912.

Fisheries of New Brunswick

THE New Brunswick fisheries in 1932 had a production valued at $2,972,706, compared with $4,169,811 in the preceding year, these totals representing the value of the fish as marketed, whether sold for consumption fresh, or as canned, dry-salted, smoked, etc. The lobster fishery is of first importance, with a marketed value in 1932 of $1,041,845. Next in importance, in order of value, are smelt $492,888, sardines $426,349, herring $244,737, salmon $232,412, and cod $197,917. The smelt is the only one among the chief commercial fishes which shows an increase in marketed value, the others all recording decreases, although the catches of lobster and sardine, as well as of smelt, were greater than in 1931.

The quantity of fish of all kinds caught and landed during the year amounted to 1,023,270 cwt., with a value at the vessel's or boat's side of $1,505,203, compared with a catch of 1,139,620 cwt. and a landed value of $2,006,785 in 1931.

South Africa Trade Agreement

COLLECTORS have been supplied with a copy of the Union of South Africa Trade Agreement Act, 1932, and schedules thereto. By proclamation in the Canada Gazette, the agreement came into force on June 30, 1933. Particular attention is drawn to the provisions of Article 1 of the agreement as follows:—

ARTICLE I

1. Subject to the provisions of the Customs Tariff of Canada, except as hereinafter provided, goods, the produce or manufacture of the Union of South Africa, enumerated in Schedule A to this Agreement, shall, on importation into the Dominion of Canada, enjoy the tariff concessions set forth in the said Schedule.

2. To enjoy the benefit of the tariff advantages provided for in Section 1 of this Article goods originating in and coming from the Union of South Africa shall be imported direct into Canada.

Tariff Change by Order in Council

BY Order in Council (P.C. 1171), dated 28th June, 1933, the following regulation was established under the authority of paragraph (m), Section 284 of the Customs Act, effective on and after 30th June, 1933:

Regulation. The following articles imported to be used as materials in Canadian manufactures are subject to reduced rates of duties of Customs as hereinafter set forth, until otherwise established, viz:

"Woven fabrics, of a kind not made in Canada, with warps wholly of silk, not exceeding twenty-six inches in width and with at least one natural selvage, imported in the web in lengths of not less than ten yards each, by manufacturers of umbrellas, for use exclusively in the manufacture of umbrellas in their own factories.

British Preferential Tariff, 10 p.c.; Intermediate Tariff, 20 p.c.; General Tariff, 25 p.c.
(To be designated as Tariff Item No. 802).

Canada's Silver Production

CANADA produced 1,285,888 ounces of silver during March, 1933, as compared with 1,307,154 ounces in February and 1,460,137 ounces in March, 1932. During the first three months of 1933 the total Canadian output of silver amounted to 3,976,818 ounces, a 17 per cent decline from the production in the corresponding months of the previous year.

Imports of British Coal

BRITISH export of coal of all grades to Canada during the first five months of 1933 totalled 520,572 gross tons at a value of £705,795, compared with 388,982 at £478,055 in the same period of 1932 and 261,797 at £336,858 in the same period of 1931. The volume increase in two years is almost one hundred per cent.

Subject to Excise Tax

EFFECTIVE on and from July 3, 1933, the undermentioned are held to be subject to Excise Tax at the rate of 10 per cent computed on the actual selling price by the manufacturers thereof in Canada or on the Customs Duty Paid Value when imported.

1. Compacts, compact cases or vanity cases whether or not they contain any toilet preparation.
2. Powder puffs and powder pads whether or not they are treated with any toilet preparation.

From March 22, 1933, to July 3, 1933, the above articles are subject to Excise Tax of 10 per cent only if they contain or are treated with toilet preparations, such as mascara, rouge, lip sticks, powder, perfume, nail polish or colouring, etc.

Some Old Revenue Problems

QUAINT regulations, drawn up by the Governor and Council of Assiniboia at Fort Garry, Red River Settlement, indicate how those in authority coped with revenue problems in bygone years.

The ordinary domestic stove was a highly-prized commodity in this pioneer land, and came in for special legislation. In 1845 a settler, if a British subject, and not in any way a public defaulter, was allowed to bring in one stove a year free of duty. However, in two years time a further enactment made this privilege contingent on the settler's moral conduct towards Her Majesty's forces stationed at the settlement: a proviso was added to the existent legislation stipulating that duty on stoves would not henceforth be remitted unless the importer made declaration that he had never encouraged any soldier of Her Majesty's forces in the military offence of being absent from barracks without a pass.

The liquor problem menaced the peace of the young community. Quantities of cheap liquor were coming in from across the border. To meet this the settlers advocated imposing a heavy duty and a stringent licence system, especially to protect the Indian population which was being affected disastrously. The council was importuned to stop the flow of liquor from the United States entirely, but the petitioners added " if it cannot be stopped, that it may be taxed the highest."

Finally the council issued a quaintly worded statement to the public declaring that " the wines and spirits as now obtained from the United States are complained of as profuse in quantity, and deleterious in quality. To abolish the consumption of spirits is unattainable. The minor benefit is to moderate its quantity and to protect against the evils of adulteration. This can only be attempted by imposing a heavy duty upon impure admixtures and admitting approved manufactures at the old accustomed rate." The " old, accustomed " rate was three shillings a gallon plus four per cent.

Duty for both imports and exports alike, traded between England and the Red River Colony, was fixed at 7½ per cent, and between the United States and the Colony at 10 per cent. These rates, however, were reduced by degrees until finally the one rate of 4 per cent covered all imports, while export duties were abolished entirely. Coincident with the reduction of tariff the free list was greatly extended. It was now possible, under certain restrictions, for a settler, if a British subject, to bring in goods duty free to the value of £50. These goods it was stipulated had to be consumed by the importer himself or sold directly to actual consumers within the settlement.

To deal with these ever-increasing problems of revenue collection one James Bird was appointed Collector of Customs and Excise for the Colony at a compensation of £15 a year. Later, when conditions governing the collection of revenue changed, the council resolved that " whereas the enforcing of the pecuniary claims of the community will, henceforward, be a matter of more than usual importance, it is resolved that, instead of receiving a fixed salary, the Collector shall be remunerated by the following rates per cent:—On duties, 4 per cent; on penalties, fines, etc., 12 per cent.

HERE AND THERE

The Department of National Revenue which operates the machinery by which the bulk of the federal income is collected, employs about fifty-seven hundred officers located throughout the Dominion, in 143 ports, 242 outports, 79 preventive stations, and at headquarters at Ottawa.

The island of Campobello, New Brunswick, where President Roosevelt spent part of his summer holiday this year, is situated in Passamaquoddy Bay, in the Bay of Fundy. Mr. Roosevelt has had a summer home there since 1905.

Campobello is an island eight miles long and one-and-a-half miles wide at its widest part. One point of the island is only a stone's throw from United States territory—the coast of the State of Maine, while the Canadian mainland is a two hours' sail distant. There are few all-the-year-round residents on Campobello. Most of the homes are owned by citizens of the United States and are used only during the summer.

Though Campobello is comparatively little known it has a historic background. The original settlement was established in 1767 by a British naval officer, Captain William Owen, father of Admiral Owen, after whom the town of Owen Sound, Ontario, was named. The name of the island was originally Passamaquoddy, but it was given its present name in honour of Lord William Campbell, Governor of Nova Scotia about 1770. The name Campobello was given by Captain Owen, partly as a complimentary punning on the name of the governor and partly because it describes the fine appearance of the island. Under the Convention of 1817 this island, as well as Grand Manan and Deer Island, the former south of Campobello and the latter north of it, were assigned to Canada. The United States had claimed all three.

Benedict Arnold lived for some time on Campobello after his career in the American War of Independence, though he died in London, England.

The international boundary between Canada and the United States extends over 5,500 miles, of which 3,100 miles are land boundary and 2,400 miles are water boundary. The land boundary is marked by 5,483 monuments and a vista cut through the tree covered areas; the water boundary is identified by 2,530 reference marks. This boundary comes under the jurisdiction and administration of the International Boundary Commission, comprising two Commissioners, one representing Canada and one the United States. They are guided in their work by the terms laid down in five international treaties.

The following little essay by a Japanese schoolboy, which appeared in a Malay newspaper recently, should appeal to Canadians judging by the popularity of the subject as shown by heavy yearly imports:—

> The banana are a great remarkable fruit. He are constructed in same architectural style as the honourable sausage. Difference being, the skin of sausage are habitually consumed, while it are not serviceable to eat rapping of banana. Banana are held aloft while consuming; sausage generally left in reclining position. Banana are first green in culler, then gradual turn yellowish. Sausage start out with indeffinit culler (resemble terrier cotta) and retain same hue indeffinitely.
>
> Sausage depend for creation upon human being or stuffing machine, while banana are pristine product of honourable Mother Nature. Both article resemble the other in that neither have pit or colonel of any kind. In case of sausage both conclusions are attached to other sausages; honourable banana on opposite hand are joined on one end to stem; other termination are entirely loose; and finally banana are strictly member of vagitable Kingdom, while affiliation of sausage is often undecided.

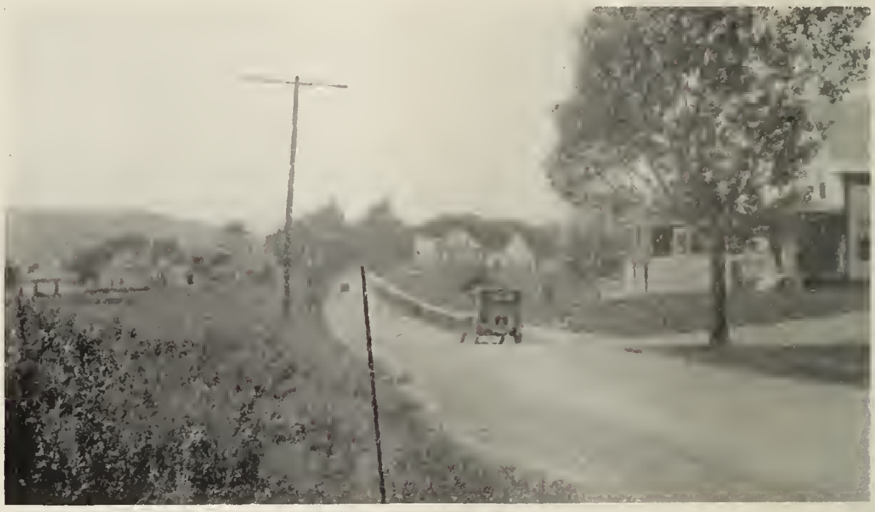
Here is a paragraph about the lowly but not to be despised onion. Egypt has become Canada's leading source of supply of imported onions. The total import during the past fiscal year was over 17 million pounds, just about the same as in the previous year, but the amount from Egypt was over five million pounds, or two million more than the previous year. Spain sent nearly four millions and the United States nearly three and a half millions. Bermuda was the next best contributor with over one and a half million pounds.

Not only does the province of Saskatchewan grow millions of bushels of wheat, but it also produces millions of pounds of butter. In May of this year the output of creamery butter in Saskatchewan was 1,958,421 pounds, an increase of 718,193 pounds over the month of April production and nearly 55,000 pounds more than the May, 1932, output. For the first five months of 1933 the production in the province was 6,101,728 pounds.

HOUSES THAT STRADDLE THE BOUNDARY LINE

Situation at Rock Island, P.Q., and Derby Line, Vermont

AT many points along the International boundary separating the United States and Canada are " line houses " which, to use a colloquial phrase, " straddle the line." In this brief article an attempt is made to show the situation existing at what is really an international town known as Rock Island, Quebec, and Derby Line, Vermont. There a good-sized community has grown up helter-skelter over the line separating the two countries. It is questionable how many of the natives of that district can tell exactly where the line runs. So if one desired to study international buildings, and the odd quirks they give to the administration of Customs and Immigration laws, no better locality could be offered than the international town mentioned.



Along the boundary of Quebec and Vermont are roads which ramble to and fro, sometimes on this side and sometimes on that. This interesting photograph shows one of these wandering highways. On the right is the village of Beebe in Quebec; on the left the village of Beebe Plain, Vermont. The line runs through the road, and the automobile in the foreground is on Canadian soil while the one further down is on United States territory.

Found there are many houses built at such various angles across the boundary line that the families living in them lead a sort of international existence, with a part of their household activities taking place in Canada, and the balance in the United States. Naturally such situations often cause amusing incidents. Under certain conditions, while it would be quite legal to serve beverages stronger than tea or coffee in the Canadian part of such a house, it might be strictly against the law to do so in the United States portion. Again, cigarettes made in the United States, not duty-paid into Canada, could be served in a part of one of those houses but would be contraband in the other part.

Even the citizenship of babies born in such " line houses " rests on the attending doctor's certificate, for he, in addition to his medical qualifications, must be somewhat of a surveyor to be able to certify where the line runs.

Curious Questions

So to the Customs and Immigration officers, both Canadian and United States, located at that point are often asked questions that are real posers. One of that order that was asked many times of the Canadian Customs officers was whether persons residing in houses that " straddle " the line could drive United States automobiles. This problem was finally solved by taking into consideration the legal domicile of a person so housed as interpreted by the Immigration Services. Thereby a Canadian family moving from a point in Canada into a " line house " would not be considered to have lost their Canadian domicile until they had paid their head tax and entered themselves formally through the United States Immigration office. Similarly, a United States resident would not be considered as domiciled in Canada unless he had after moving into a " line house " regularly entered himself through the Canadian Immigration office.

And it is not only houses that are built exactly over the line at that point, as there are many other buildings so situated, including a large factory, community library and opera house, an Express Company's office, a furniture repair shop and a couple of stores. Another line building is productive of an interesting situation for the ground floor of it is occupied by a blacksmith shop with an entrance door from the United States, whilst exactly underneath in the basement of the building is a wheelwright's shop with a Canadian entrance only. Under such circumstances it is possible for a man to have his horse shod in the United States shop while his wagon is being checked over in the Canadian shop immediately below.

Necessarily, too, the towns' activities are to a great extent international. The water supply comes from the United States, the electric current from Canada, and a joint railway station, in Canada, serves for both the United States and the Canadian towns. The Masonic Temple stands on Canadian soil, the Odd-Fellows Hall graces the United States side, and these organizations in common with the local Chamber of Commerce draw their members from both countries. The same may be said also for the church congregations, and the flags of both countries are prominently displayed at most public functions. On those rare occasions when a fire breaks out in one town the fire department of the neighbouring town, even though in a different country, either assists or stands ready to do so if required.

Needless to say the daily and close contacts made by the public of these two towns of Rock Island, Canada, and Derby Line, United States, have produced a real international spirit founded on mutual respect and co-operation.

DECISIONS OF THE TARIFF BOARD

The Tariff Board, sitting on the 13th July, 1933, on Appeals under the provisions of Part II of the Tariff Board Act, has ruled as hereunder:

In the matter of the Appeal by Princess Pat Products, Toronto, that Hair Nets and Slumber Nets be rated for duty under Tariff Item 565—Ruled: That the commodities embraced within this Appeal shall be dutiable under Item 565.

In the matter of the Appeal by Rubinovich and Haskell, Montreal, that " Imco " Lighters be held to be of a class or kind not made in Canada:—Appeal dismissed.

The foregoing decisions of the Tariff Board are in effect on and after the 13th July, 1933.

SMUGGLING IN THE OLDEN DAYS

SMUGGLING, pilfering and river piracy was a paying business in the eighteenth century on the Thames River in the vicinity of London, England, according to an old treatise on river police written in 1800 by P. Colquhoun. The writer of the treatise states that river piracy was carried on by " the most desperate and depraved class of nautical vagabonds," aided by receivers who kept old iron and junk shops in places adjacent to the river, ever ready to deposit and to conceal the nocturnal plunder of these marauders who were generally armed and equipped with boats either kept or stolen for the particular object they had in view. It was the practice of these freebooters to select dark nights for committing depredations, having previously reconnoitred the river during the day for the purpose of marking the particular ships, vessels and craft most likely to afford a prolific harvest, either from the nature of the merchandise, stores or material which were accessible, or from the circumstances of their being without the protection of a nightly watch.

As gangdom to-day employs a particular argot, so these old-time river pirates used original terms to describe themselves according to the special methods of thieving employed by each group. Thus some plunderers were called *Light Horsemen.* These worked only during hours of darkness. *Heavy Horsemen* plied their trade in the daytime and were known also as *Day Plunderers.* Other groups of marauders were known as *Scuffle Hunters, Mud Larks* and *Coal Undertakers.*

The *Light Horsemen* were perhaps the most efficient pirates on the Thames. They dealt preferably in sugar, coffee and rum, and employed scouts to keep them informed of the arrival of ships with such cargoes. A good prospect decided upon, the ships' officer on watch and also the Revenue official would be approached and, if found open to persuasion, handed £10 or £15 on the promise to be absent a few hours during the night. This order of gangsters was divided into several units, two of the most useful being the coopers and lumpers. The coopers went on board apparently to mend broken casks, but as opportunity occurred broke open the sugar casks to facilitate the plundering later on. Many of the lumpers regularly employed loading or discharging cargoes went on board armed with shovels to dig out sugar, and also a supply of bags. These bags were called *black strap,* being dyed black to make them less conspicuous when lying in the bottom of a wherry. The treatise states that a night's work often resulted in the removal of 15 tons of sugar from one ship. Rum pilferage required the possession of skins and bladders with nozzles for extracting the liquor from the casks.

The group known as *Heavy Horsemen* were employed like the lumpers in loading and discharging cargoes. They pilfered in broad daylight, and for concealment provided themselves with an under-garment called a *jemmy* which had pockets before and behind and long, narrow bags or pouches. This device was strapped to their legs and concealed under wide trousers. By this means each man could filch considerable quantities of sugar, coffee, cocoa, ginger, etc., and as he had to go ashore for meals he could empty and refill several times in a long day's work.

Goods were not safe even during their transfer between ship and shore, as oftentimes those working the lighters would secrete a portion of the cargo in out of the way corners of the barge. These marauders were known as *game* lightermen. .

The lowest order of pilferers, however, were *Scuffle Hunters* and *Mud Larks.* The former were to be found among the long-aproned porters who could be hired night or day. Various devices for holding the stolen goods were concealed beneath the aprons. The latter extracted a living from the rich argosies of the Thames by prowling about in the mud under the bow of a ship ready to receive any small package thrown to them by an accomplice working on the deck above. Any part of the ships store or cargo was acceptable.

Coal cargoes and fuel supplies often substantially diminished while the barges or ships lay at anchor in the river. This was due to the *Coal Undertakers* who worked skilfully and unobtrusively during the night.

It was estimated that the annual loss to trade while these maraudings were at their height averaged £500,000. It was largely due to the need for greater security for goods and ships that the construction of enclosed docks was initiated in the eighteenth century.

QUEBEC FISHERIES LAST YEAR

The product of the Quebec fisheries in 1932 had a total value of $1,815,544, compared with $1,952,894 in 1931. These totals show the value of the fish as marketed, whether sold for consumption fresh, or as prepared in the various forms, i.e., canned, smoked, dried, etc. The cod fishery is of chief importance, with a product in 1932 valued at $648,722. The greater part of the catch of cod is dried and sold for export, although considerable quantities also are marketed for consumption fresh and as green salted. Cod liver oil is also an important product of this fishery. Among the other chief commercial fishes are lobster, herring, salmon and mackerel.

The quantity of fish of all kinds caught and landed in the province of Quebec during the year 1932 amounted to 919,719 cwt., for which the fishermen received a total of $1,451,784, an increase in quantity compared with the preceding year of 68,953 cwt., or 8 per cent, but a decrease in value at the point of landing of $184,792, or 12 per cent.

The amount of capital represented by the vessels, boats, nets, traps, piers and wharves, etc. used in the primary operations of catching and landing the fish in 1932 was $2,379,527, and the amount invested in fish canning and curing establishments, $425,673, making a total capital for the fisheries of the province of $2,805,200, compared with a total of $2,639,960 in 1931.

The number of men engaged in the primary operations during 1932 was 13,618, and the average number of persons employed in fishing, canning and curing establishments during the season of operations, 1,073, or a total of 14,691, compared with a total of 13,866 in 1931.

DEPARTMENTAL RULINGS

Malleable sprocket chain and link belting chain of iron or steel, including roller chain of all kinds for operating on steel sprockets or gears, when imported by manufacturers of agricultural implements for use exclusively in the manufacture of agricultural implements, in their own factories. Tariff Item 408 and not entitled to entry under Tariff Item 442.

Camp trailers (so-called), being semi-trailers designed to be drawn in rear of automobiles. Tariff Item 439b.

Movable furniture therein, such as wardrobe, tables and chairs. Tariff Item 519.

Piston rings which, in their imported condition, require no further fabrication and are " complete parts " of automobile engines. Tariff Item 428a or 438i.

Piston ring castings of iron or steel, in the rough as taken from the moulds and not advanced in manufacture except by the removal of gates and fins. Tariff Item 390, 390a or 390b.

Piston rings of iron or steel, further advanced in manufacture than by the removal of the gates and fins, which require to be ground, slotted, drilled, or other manufacturing operations performed on them in Canada (not including mere grinding for fitting purposes) before they become " complete parts " of automobile engines. Tariff Item 446a.

Animals and birds of blown glass, coloured, per samples, representing " Palm Tree with Monkey," " Palm Tree with Ostrich," " Penguin on Globe " and " Silver Crane." Tariff Item 326a.

THREE RIVERS CITY OF ROMANTIC HISTORY

Review of conditions at old established Customs port

CUSTOMS and Excise revenue collected at Three Rivers in the past fiscal year amounted to $404,090, as compared with $472,841 in 1931-32, a difference of $68,751. Receipts from Customs duties totalled $231,884 in 1932-33, showing a decrease of $109,346, while Excise tax receipts totalled $172,206, showing an increase of $40,595.

Principal exports through this port in the past fiscal year consisted of:—lumber, 51,635 feet; newsprint paper, 60,342 tons; aluminum, 800 tons; Kraft paper, 6,847 tons. J. P. Gariepy is Collector at Three Rivers.

Three Rivers, the second oldest city in Canada, celebrates its tercentenary next year, its foundation by Chevalier de Laviolette dating from 1634. Before this date, however, Three Rivers was a point of importance to the fur trade, and was regarded as a barrier against incursions by the Indians bent upon attacking Quebec, the centre of France's colony in the New World. For more than two and one half centuries Three Rivers remained a town of only a few thousand population, attaining its present importance as one of the foremost industrial cities in the Dominion only in the last eighteen years. To-day Three Rivers has a population of over 36,000, having increased 170 per cent in the last twenty-one years.

Iron ore was discovered in the vicinity of Three Rivers in 1667, although operations on a large scale were not started until 1737 when the St. Maurice Forges were started. The mines, the fur and timber trades and farming, were the sources of wealth for the inhabitants. The geographical position at the head of tidewater on the St. Lawrence, at the mouth of the St. Maurice, with the Richelieu close by, was decidedly favourable. Iron works were established shortly in several nearby communities and the port began to expand. With the development of Shawinigan Falls and Grand'Mere in recent years Three Rivers came into her own. In the short span of twenty years it grew to be the largest paper manufacturing centre in the world. Electricity, water-power, Shawinigan Falls 21 miles up the St. Maurice River, and the splendid service by both ship and railway, all contributed towards the rapid development of this community. Several of the large mills and manufacturing plants employ upwards of 1,000 workers each. Newsprint is the principal produce manufactured and exported.

Although some places of historic interest were destroyed by the fire that swept the commercial section of the city in 1908 there are many points of interest to the tourist both within the city and in the immediate neighbourhood. The city that was reared on the ashes of the old has many fine buildings, including banks, post office, Customs House, churches, hospitals, railway terminals and educational institutions.

Some Historical Notes

The origin of the name Three Rivers was described by a writer in 1635 as follows:—

> The French called this spot Trois-Rivières because a beautiful river here enters the great St. Lawrence River by three main branches, caused by several small islands which form the delta of this river, and called *Metaderoutin* by the Indians. Cartier refers to this river as *De Fouez,* while it was also known as the *River of the Three Rivers* under the French Regime.

The river which enters the St. Lawrence at this point was named the St. Maurice after Maurice Poulin, first owner of the St. Maurice Forges.

For more than a hundred years the settlement at Three Rivers was the most important trading post in Canada. It was the meeting place for all the Indians of the district, not only for trading in furs, but also for the making of treaties regarding peace and war.

All the great discoverers and missionaries who ascended the St. Lawrence river to join their missions or to explore the country, made it a custom to stop here before taking up their perilous journey.

It was from here, also, that Joliet, Father Marquette and Cavalier de la Salle, left for their voyage of discovery to the Mississippi, and the vast country bordering it, the states of Michigan, Wisconsin, Iowa and Illinois.

NEWS AND COMMENT

Sherbrooke, Que.: The accidental death of M. L. Hunting, Computing Clerk, occured on July 20, 1933. Mr. Hunting was born at Huntingsville, Quebec, in 1865. He entered the Customs service at Sherbrooke in 1901, and passed through the various grades up to that of Computing Clerk, to which position he was promoted in 1929. By his wide circle of friends the death of Mr. Hunting is much regretted.

Revenue collected at the port of Sherbrooke, in the fiscal year ended March 31, 1933, amounted to $723.651. This shows a net decrease of $66,154 compared with the previous year. Receipts from Excise taxes, both on imports and domestic, increased substantially, while all other revenues declined. Following is a comparative summary covering collections in the past two fiscal years:—Import duty $270.677 ($474.061), sales tax on imports $26.956 ($29,044), Excise tax on imports $75,082 ($31,196), Excise tax, domestic, $347.515 ($250,748), Excise duty $2,480 ($3.614), sundry collections $941 ($1.143).

At the Customs Postal Branch collections totalled $12.342, entries 711, in the past fiscal year, as against, collections $18.151, entries 1.196, in the previous year. Collections at the Customs Express Branch in the past fiscal year totalled $17,911, entries 632, as compared with, collections $30,210, entries 925 in 1931-32.

Winnipeg: With the official opening of the Riding Mountain National Park in the Province of Manitoba, another 1,148 square miles will be reserved in Canada as a natural playground. Canada now has 18 national parks throughout the Dominion with a combined area of 18.000 square miles.

Riding Mountain National Park is 178 miles from Winnipeg and 65 from Brandon. It is readily accessible by good roads from the international boundary, three of which converge on Brandon. Neepawa, 12 miles from the park, is the most convenient railway point to which both the Canadian National Railway and the Canadian Pacific Railway run. Throughout the park existing roads have been improved and new ones constructed. Motor camp sites have been established and a small summer hotel has been built and equipped.

The entire park area is a natural home for a variety of wild animal life including elk, moose, deer, black bear, and beaver. The herd of wild elk or wapiti which inhabits the park is probably the largest in Canada, containing, it is estimated, between 2,000 and 3,000 head.

Edmonton, Alta.: Two new airports are now being built in the province of Alberta. The most important will be a seaplane base at Cooking Lake, east of Edmonton, built as a joint civic-provincial project, the province to purchase the necessary land and the city of Edmonton to operate the port as an extension of its large airport in the city. Another airport is being built at Coleman.

Toronto: Business transacted at the Customs express branch, Toronto, in June, 1933, as compared with June last year, was as follows: collections $174,819 ($194,960), packages received 20,437 (26,919), entries 2,303 (2,545). At the Customs postal branch business in the two years was: collections $51,245 ($65,058), packages received 22,140 (25,020), packages delivered 19,701 (22,214), entries 1,813 (2,177).

At the Leaside Customs Air Harbour 16 aeroplanes reported inwards during June and 13 outwards, as against 31 inwards and 33 outwards in June last year. Passengers carried in June, 1933, numbered 33, and in June, 1932, 75.

Regina, Sask.: A comparative statement of Customs-Excise revenue collected at the port of Regina, in the fiscal years 1932-33 and 1931-32, furnished by J. H. Spooner, Collector, gives the following: Total revenue $1,111,993 ($1,217,826), made up of, import duty $529,456, decrease $270,508; sales tax on imports $95,048, increase $27,630, Excise tax on imports $108,817, increase $80,121; Excise tax, domestic, $198,427, increase $42,825; Excise duty $178,923, increase $15,237; sundry collections $1,321, decrease $1,138.

Collections taken in the Customs Postal Branch in the past fiscal year totalled $23,998, entries received 1,703, as against $29,833 taken in collections and 2,186 entries received, in the previous year. At the Customs Express Branch collections totalled $22,215 in 1932-33, as against $34,948 in the previous year. Entries received in the two years numbered 651 and 912.

Montreal: Revenue collected at the Customs express branch, Montreal, in June, 1933, amounted to $124,025, as compared with $140,997 collected in June last year. Packages delivered numbered 8,996, entries received 1,734. At the Customs postal branch collections in June last amounted to $51,697, as against $60,453 collected in June, 1932.

TRAFFIC AT NIAGARA FALLS

The total number of automobiles reported inwards and outwards through the port of Niagara Falls, via the three international bridges, during June, 1933, was 146,067, a decrease of 22,965 compared with June last year. The number of passengers carried decreased by 93,066. The following detailed summary covers traffic in June, 1933: United States automobiles inwards 53,045, outwards 53,777; Canadian automobiles inwards 19,304, outwards 19,941; other vehicles inwards 3,732, outwards 3,722; passengers inwards 352,067, outwards 352,139; 60-day touring permits issued for United States cars 11,260; twenty-four hour permits 41,991; traveller's vehicle permits 192; touring permits issued for Canadian cars leaving Canada 4,187.

AT FORT ERIE

Automobiles cleared through the port of Fort Erie, Ontario, in the four-day period, July 1 to July 4, this year, totalled 50,844. Of this number 38,759 automobiles crossed via the Peace Bridge and 12,085 crossed via the ferry. The estimated number of passengers carried was slightly over 200,000. In the corresponding period last year 51,606 automobiles were cleared through this port.

TRAVEL IN BRITISH COLUMBIA

International automobile traffic through boundary points under the survey of the port of New Westminster, B.C., in the four-day period, July 1 to July 4, 1933, decreased considerably from last year's figures. Canadian cars reported outwards, however, showed a slight increase, totalling in the four-day period, 1933, 3,494; 1932, 3,347. United States automobiles inwards, July 1-4, 1933, numbered 2,453, and in the same period last year 3,642.

Following is a summary covering automobile traffic in the four-day period, with figures for the corresponding period of last year given in brackets: Pacific Highway, United States cars inwards 1,200 (1,953), Canadian cars outwards 1,577 (1,247); Douglas, United States cars inwards 544 (630), Canadian cars outwards 497 (429); Huntingdon, United States cars inwards 440 (790), Canadian cars outwards 279 (262); Boundary Bay, United States cars inwards 160 (142), Canadian cars outwards 1,044 (1,323); Aldergrove, United States cars inwards 109 (127), Canadian cars outwards 97 (86).

BRITISH IMPORTS OF NEWSPRINT

British imports of newsprint and writing paper in large sheets in May, 1933, totalled 515,656 cwts., of which 276,732 were received from Canada, 132,279 from Finland, 65,750 from Norway, 24,402 from Sweden and 8,849 from Newfoundland. In May, 1932 the amounts from these countries were: Newfoundland 281,920, Finland 110,258, Norway 57,698, Canada 28,067 and Sweden 20,290, which shows a large gain for Canada.

LEAD PRODUCTION

Lead production in Canada during March, 1933, amounted to 19,223,069 pounds as compared with 18,626,329 pounds in the previous month and 21,332,722 pounds in March, 1932.

QUESTION BOX AND LETTER BAG

These questions were asked in the last number:—

(1) When an E.7 is received from the department asking further information regarding an importation and requesting that the importer be notified, is it sufficient for the port to advise the Customs house broker making the entry, verbally, as in many cases the importer is an outside firm?

(2) Should port offices record in their Foreign Exporters and Importers Index books the entry number of entries taken at outports under the survey of the port?

(3) A firm of Customs house brokers takes in a new partner and the name of the firm is changed by adding his name. Would the firm be permitted to operate under the original licence bearing its old name, or would a new licence be called for and the fee of $50 collected?

The answers are:—

(1) When an E-7 received at a port from the Department requesting further information and advising the Collector to notify the importer that it is possible that an amending entry might be called for with payment of duty at a higher rate, such notification should be given to the importer direct, in writing, and a duplicate of same should be kept at the port for record purposes.

(2) No. This is not necessary as entry numbers are recorded in the Foreign Exporters' Index and in the Importers' Index at the outports.

(3) There is no provision in the Customs Act or regulations for the transfer of a Customs House Broker's licence. If any change is made in the personnel of a firm of brokers, a new licence must be applied for in the new name, and the fee of $50 collected.

These questions will be dealt with in the next number:—

(1) Usual coverings, containing free goods only, except receptacles capable of holding liquids, are free of duty under tariff item 710a. When these goods are of a class or kind not produced in Canada they are exempt from the application of special duty. Would the usual coverings also be exempt from the application of special duty even though they cannot be considered as of a class or kind not produced in Canada?

(2) The bond shown on the back of B-18 form for warehouse entry for exhibition purposes calls for it to be signed by two sureties. At the left it shows "Executed in the presence of." Must the witness be a Customs officer?

(3) Is there a list available of Customs Air Harbours in Canada? If so, and it is not too lengthy, its publication in the Review would be of benefit and interest.

Suggestions Re Forms

P. E. Dennison of the Edmonton staff writes:—

I wish to make a suggestion, through the medium of the Review, in connection with the printing of form K-2B Amended, accounting for sums received during the month for special services rendered. On the face of the form, particulars of the date of payment, name, amount, and nature of the special service are required to be given. On the reverse side of Form K-2B, as at present printed, it is necessary to duplicate all this information given on the face of the form, and to add thereto the date payments were deposited to the Receiver General.

I would suggest that on the face of Form K-2B, an additional column be added, which should be headed "Date deposited to the Receiver General." At the foot of the form, the certificate of the Collector could be printed, instead of on the back of the form as at present.

All the information would thereby be contained on the face of the form, and the repetition of same on the reverse side eliminated.

JUST AMONG OURSELVES

JUNE-JULY

DEDUCTIONS

New Brunswick

Saint John: John Stanton, Customs Excise Examiner (deceased).

Woodstock (Edmunston): J. C. David, Customs Excise Examiner (Grade 1 Outport) Resigned.

Quebec

Drummondville: L. P. A. Chagnon, Customs Excise Examiner (dismissed).

Montreal: J. R. Groulx, Customs Excise Clerk (dismissed).

Ontario

Hamilton: Alex. O'Dell, Customs Excise Examiner (superannuated); T. H. Hayhurst, Special Exciseman, Grade 1 (superannuated).

Inside Service

G. R. O'Bomsawin, Clerk, Grade 3 (resigned).

PROMOTIONS

Quebec

Montreal: Louis Migneault from Assistant Customs Appraiser to Chief Customs Excise Clerk, Grade 8 Port.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts received during the four months of the fiscal year, July 1932 and July 1933. (Decrease marked*).

Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	45,068 24	68,221 13	23,152 89
Halifax	733,688 43	711,503 44	* 22,184 99
Saint John	462,330 95	471,538 35	9,207 40
Quebec	785,617 42	845,469 40	59,851 98
Montreal	15,596,165 83	13,615,838 20	* 1,980,327 63
Ottawa	2,746,079 27	2,887,934 07	141,854 80
Kingston	110,982 12	119,890 85	8,908 73
Belleville	320,125 30	327,100 01	6,974 71
Toronto	13,441,324 98	11,724,006 57	* 1,717,318 41
Hamilton	3,537,239 82	2,555,256 65	* 981,983 17
London	4,230,145 67	3,773,217 34	* 456,928 33
Ft. William	130,715 27	128,996 30	* 1,718 97
Winnipeg	1,470,191 97	1,186,269 88	* 283,922 09
Regina	133,317 55	147,476 08	14,158 53
Saskatoon	113,853 51	95,014 34	* 18,839 17
Calgary	739,287 09	569,872 87	* 169,414 22
Edmonton	270,676 09	248,788 77	* 21,887 32
Vancouver	2,559,398 82	2,208,086 65	* 351,312 17
Yukon	10,527 53	21,107 46	10,579 93
Total	47,436,735 86	41,705,588 36	* 5,731,147 50

EXPORTS TO BRITISH ISLES

In 1932 Canada outdistanced three of her own previous highest records for exports to the British Isles, viz., wheat, 46,874,000 cwts., as against the previous highest record of 41,005,000 cwts. in 1928; tobacco, 10,844,000 pounds as against 6,273,000 pounds in 1931; and plums, 20,000 cwts., compared with 18,000 cwts. in 1928. Not only did exports of wheat from Canada constitute a record for supplies going to the British Isles from the Dominion, but the 1932 total has never been exceeded by any country except during the two war years, 1916 and 1917, when shipments from the United States reached a higher figure.

BRITISH IMPORTS OF ZINC

British imports of crude zinc in May, 1933, totalled 6,809 gross tons. Canada was the largest contributor as she has been for years. The May amount was 4,284 tons, Germany coming next with 725 and Australia 500. During the first five months of 1933 the total from Canada was 17,368 tons, from Australia 4,700 and from Germany 2,902.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF JULY, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	5,985,224 82	5,635,417 09		
Less Refunds and Drawbacks	514,790 03	440,729 45		
Net	5,470,434 79	5,194,687 64	275,747 15	....
EXCISE TAXES	7,572,430 15	8,983,709 27		
Less Refunds and Drawbacks	61,463 98	94,572 74		
Net	7,510,966 17	8,889,136 53	....	1,378,170 36
EXCISE DUTIES	3,896,456 61	3,506,284 84		
Less Refunds and Drawbacks	17,545 46	34,274 64		
Net	3,878,911 15	3,472,010 20	406,900 95	
SUNDRY COLLECTIONS	128,794 93	76,204 82		
Less Refunds and Drawbacks	22 01	33 93		
Net	128,772 92	76,170 89	52,602 03	
Net Totals	16,989,085 03	17,632,005 26	735,250 13	1,378,170 36
Net Increase	....	....	....	642,920 23

TOTALS FOR FOUR MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
CUSTOMS DUTIES	28,410,894 52	21,337,032 50		
Less Refunds and Drawbacks	2,346,358 82	2,153,823 08		
Net	26,064,535 70	19,183,209 42	6,881,326 28	....
EXCISE TAXES	25,608,943 75	25,923,427 75		
Less Refunds and Drawbacks	264,319 45	573,257 77		
Net	25,344,624 30	25,350,169 98	....	5,545 68
EXCISE DUTIES	14,476,132 25	12,256,497 23		
Less Refunds and Drawbacks	188,539 37	187,309 76		
Net	14,287,592 88	12,069,187 47	2,218,405 41	....
SUNDRY COLLECTIONS	334,550 00	274,693 67		
Less Refunds and Drawbacks	830 02	245 29		
Net	333,719 98	274,448 38	59,271 60	....
Net Totals	66,030,472 86	56,877,015 25	9,159,003 29	5,545 68
Net Decrease	....	....	9,153,457 61	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF JULY, 1932, AND JULY 1933.

—	July, 1932	July, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	3,298,273 82	3,558,543 09	....	260,269 27

TOTALS FOR FOUR MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$. c.	c.	c.
Net Collections	47,436,735 86	41,705,588 36	5,731,147 50	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF JULY, AND THE FOUR MONTHS ENDED JULY, 1932 AND 1933

		July, 1932		July, 1933	
		Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)			42,318,084		51,345,011
Total Exports (Foreign Produce)			710,387		520,690
Principal Items of Exports—					
Wheat	Bush.	19,620,224	11,209,663	16,373,532	12,302,679
Wheat flour	Brls.	446,379	1,443,295	492,765	1,733,688
Fish	Cwt.	161,229	1,831,261	212,399	2,200,166
Furs	$		758,160		808,808
Meats	Cwt.	70,650	730,610	86,197	1,039,134
Cheese	Cwt.	159,937	1,591,014	107,601	1,226,659
Planks and boards	M ft.	37,846	773,314	116,179	2,044,928
Wood pulp	Cwt.	658,522	1,339,558	1,302,118	2,327,980
Newsprint	Cwt.	2,635,607	6,289,600	3,346,053	6,281,525
Automobiles and parts	$		1,088,766		873,486
Copper, partially manufactured	Cwt.	200,829	1,008,470	248,118	1,759,790
Nickel, unmanufactured	Cwt.	22,540	549,762	105,011	3,034,760
Imports entered for consumption—Free goods			14,407,621		16,357,359
Imports entered for consumption—Dutiable goods			21,302,950		19,426,194
Total imports entered for consumption			35,710,571		35,783,553

		Four months ended July, 1932		Four months ended July, 1933	
		Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)			150,574,434		162,900,773
Total Exports (Foreign Produce)			2,753,523		1,858,029
Principal Items of Exports—					
Wheat	Bush.	58,533,953	35,028,590	59,297,266	38,703,711
Wheat flour	Brls.	1,734,497	5,948,876	1,836,739	6,062,026
Fish	Cwt.	592,384	5,770,369	639,356	5,604,060
Furs	$		2,227,094		2,899,096
Meats	Cwt.	221,506	2,352,232	332,520	3,740,546
Cheese	Cwt.	227,192	2,282,678	166,758	1,876,318
Planks and boards	M ft.	254,074	4,943,190	320,308	5,432,386
Wood pulp	Cwt.	2,517,065	5,275,081	3,919,903	7,197,888
Newsprint	Cwt.	11,564,395	27,539,501	12,026,236	22,930,126
Automobiles and parts	$		1,920,722		3,616,425
Copper, partially manufactured	Cwt.	920,682	4,979,972	785,327	5,009,401
Nickel, unmanufactured	Cwt.	103,082	2,338,208	323,310	8,831,329
Imports entered for consumption..Free goods			54,474,706		52,052,282
Imports entered for consumption—Dutiable goods			96,134,578		70,734,100
Total imports entered for consumption			150,609,284		122,786,382

The
National Revenue Review

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Department of National Revenue

Minister of National Revenue

THE HONOURABLE E. B. RYCKMAN, K.C., M.P.

Private Secretary—DAVID SIM.

Commissioner of Customs, R. W. BREADNER.
Commissioner of Excise, H. D. SCULLY.
Commissioner of Income Tax, C. F. ELLIOTT.
Assistant Commissioner of Customs, C. P. BLAIR.
General Executive Assistant, WM. IDE.

The National Revenue Review

Issued Every Month by the Department of National Revenue
J. Sydney Roe, Editor

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Completes Its Sixth Year

WITH this number the REVIEW completes its sixth year of continuous monthly publication. That it has been of real value and interest to the staff of National Revenue from coast to coast and to the press and public generally, the *Editor* has been informed on many occasions. This gratifying result has been achieved by the constant co-operation of Collectors and other officers, and the *Editor* in extending his appreciation bespeaks a continuance of such assistance.

The Gay Eighties

LOOKING through some old departmental memoranda recently, the *Editor* found one which dealt with musical instruments long since forgotten. The memorandum bore the date August 22, 1888, and dealt with music for the following automatic instruments:—

Aeolian organ, Celestina, Mandolina organ, Organina, Harmonette, Ariston, Organette, Autophone, Euphonia, Musical Casket, Pianister.

Does any one remember the celestina, and who to-day has a musical casket? They must have gone the way of crinolines, and dress improvers, colloquially known in the gay eighties as bustles.

Shediac Welcomed Italian Air Fleet

SHEDIAC, New Brunswick, was the centre of world attention in July last, as the first point in North America visited by the Italian air fleet of twenty-four flying boats, under General Balbo, which flew from Rome to Chicago. On the occasion of the landing of the air fleet a special staff of Customs officers, drawn from Saint John, Chatham, Moncton and Newcastle, was detailed for duty. For the past three years Shediac Bay, of about 20 square miles area, located on the east side of the province on Northumberland Strait, has been a base for planes of the Royal Canadian Air Force. It is equipped with moorings for 25 of the largest flying boats as well as with smaller moorings for small pontoon planes. The bay is of sufficient size that the largest planes can alight and depart at any stage of the tide and with the wind in any direction. Shediac may become a North American terminal for trans-Atlantic air travel.

The name *Shediac* is of Indian (Micmac) origin, and signifies *running far in*, referring to its position at the angle formed by the line of the coast running north and that extending east towards Cape Tormentine. The oldest map on which the name is found was published in 1685, and on this map the name appears as *Chediac*. On the various maps and documents of the eighteenth century *Shediac* is spelled in seventeen different ways.

Shipping Season at Montreal

VESSELS entered inwards from sea at the port of Montreal from April 14 to August 1, 1933, numbered 486, according to a summary of shipping activities covering the three and one half months period, furnished the REVIEW by Arthur Laing, Collector. Sea-going vessels outwards numbered 390. Vessels entered coastwise totalled 1,960, vessels outwards coastwise 1,974.

Passenger vessels inwards from sea from April 15 to August 1, 1933, numbered 84, bringing a total of 11,662 passengers and 30,406 pieces of baggage of which 29,672 pieces were examined and 734 pieces were forwarded in bond.

Small collections entries received by Customs resulting from the examination of passengers baggage amounted to $9,087, an increase of $1,460 over similar collections in the corresponding period of last year. Export entries numbered 26,000.

Following is a summary covering the movement of grain by boat and railway through Montreal in the period under review:—

Receipts: wheat 26,993,625 bushels, oats 816,120 bushels, barley 539,314 bushels, corn 202,170 bushels, flax 272,626 bushels.

Deliveries: wheat 22,664,823 bushels, oats 1.052,717 bushels, barley 542,715 bushels, corn 1,597,513 bushels, rye 292,616 bushels, flax 254,108 bushels, buckwheat 30,342 bushels.

Excise Duty Collections

INCREASED duty collections on cigars, manufactured tobacco and malt in July, 1933, compared with the corresponding month of 1932, are reported by the Excise Statistics Branch of the Department. The comparative statement follows:—

July, 1933, spirits potable, $464,844; July, 1932, $507,796. July, 1933, spirits, non potable, $57,099; July, 1932, $63,613. July, 1933, malt, $303,347; July, 1932, $275,008. July, 1933, cigars, $34,947; July, 1932, $34,859. July, 1933, cigarettes, $1.796,648; July, 1932, $2,031,978. July, 1933, manufactured tobacco, $401,485; July, 1932, $389,189. July, 1933, foreign raw leaf tobacco, $419,073; July, 1932, $463,621. July, 1933, beer, $35,495; July, 1932, $40,488. July, 1933, licences, $433; July, 1932, $312. July, 1933, total, $3,513,374; July, 1932, $3,806,867.

Prohibited Publications

THE following publications are prohibited importation into Canada under the provisions of Section 13 and Item 1201, Schedule "C" of The Customs Tariff, viz.:—

Synthetic Virgin, a book by Eve Ellin, published by The Macaulay Company, New York, U.S.A.

Lady Chatterley's Husbands, a book by an anonymous author, published by William Faro Inc., 1140 Broadway, New York, U.S.A.

Lady Chatterley's Friends, a book by an anonymous author, published by William Faro Inc., 1140 Broadway, New York, U.S.A.

Fish Production

THE total value of Canada's fish as marketed in 1932 was $25,957,109, as compared with $30,517,306 in 1931. The salmon fishery holds first place with a production last year valued at over eight million dollars, 94 per cent of which is credited to the province of British Columbia. The lobster fishery of the Atlantic coast is second in importance with a marketed value of $4,745.311, and the cod fishery, also of the Atlantic coast, third with a value of $2,193,621. Inland fish with the greatest market value last year were whitefish, pickerel and trout.

Canada-France Trade Agreement Act, 1933

BY order of the Governor General in Council (P.C. 1560), Items Ex 169, Ex 170, Ex 171 and Ex 549 in Schedule "C" of the Canada-France Trade Agreement, signed at Ottawa on the 12th May, 1933, and PART of Item Ex 476 in Schedule "C" of the said Trade Agreement, as follows, viz.,

Surgical instruments of any material . . Same rate as British Preferential Tariff,

shall enter into force on the fifteenth day of August, 1933.

Air Travel at St. Hubert

COMPARATIVE figures covering the international air traffic through the Customs Air Harbour at St. Hubert, Quebec, in July, 1933, and July, 1932, were as follows:—

Aeroplanes inwards 65 (69), outwards 63 (59); passengers inwards 108 (135), outwards 138 (124); baggage examined inwards 136 pieces (193 pieces), outwards 154 pieces (163 pieces); bags of mail inwards 380, weight 5,380 pounds (451, weight 6,183 pounds), outwards 271, weight 8,005 pounds (298, weight 6,465 pounds); express parcels inwards 12 (1), outwards nil (3); value of aeroplane parts imported $43 ($106).

Canada's Gold Production

PRODUCTION of gold during 1932 from all sources in Canada amounted to 3,051,676 fine ounces valued at $63,083,740 as compared with an output of 2,693,892 fine ounces worth $55,687.688 in 1931.

Seven provinces and the Yukon Territory produced gold in 1932 as follows: Nova Scotia, 964 fine ounces; Quebec, 401,105 fine ounces; Ontario, 2,287.394 fine ounces; Manitoba, 122,507 fine ounces; Saskatchewan, 11 fine ounces; Alberta, 83 fine ounces; British Columbia, 199,004 fine ounces; and Yukon, 40,608 fine ounces.

The 1932 Canadian gold production constitutes a new high record in the gold mining industry of the Dominion and for the third consecutive year establishes Canada in second position among the gold-producing countries of the world. Gold now constitutes the most valuable mineral output in Canada, its value having first surpassed that of coal in 1931.

Exports to Empire Countries

CANADA'S domestic exports to British Empire countries increased substantially in the first three months of the present fiscal year, as compared with the corresponding months of last year; totals for the two periods being $51,441,000 and $39,622,000 respectively, an increase of $11.819,000 or nearly 30 per cent. Exports to foreign countries decreased, however, to $60,115.000 from a total of $68.634,000, a difference of $8,519.000 or about 12 per cent.

Exports to the United Kingdom alone amounted to $41,829,000, an increase of $11,010,000 or over 35 per cent, while total exports to the United States dropped to $37,086,000 from $42,020.000, a decrease of about 11 per cent.

Canada moved up to fifth place in export trade in 1932 amongst the commercial countries of the world, displacing Belgium and Argentina; being exceeded in volume of export trade by the United States, Germany, the United Kingdom and France. In import trade Canada moved down to ninth place, yielding eighth place to Japan, while in total trade she occupied seventh place, as in 1931.

Exports of Canadian Cattle

MORE than 30,000 head of live Canadian cattle have been shipped from Saint John, New Brunswick, and Montreal to the British Isles from January 1 to August 15, 1933, or more than double the total for the corresponding period in 1932.

British Preferential Tariff Extended

REFERRING to Section 4 of The Customs Tariff Act, Collectors are advised that by Order in Council (P.C. 1487) dated the 27th July, 1933, the benefit of the British Preferential Tariff is extended to the Cayman Islands, effective on and after 5th August, 1933.

Large Exports of Dairy Products

CANADA is a large exporter of dairy products. In 1932 the total value of the exports was $11,861,735. Cheese is the principal item sold abroad. Last year 86,939,000 pounds of Canadian cheese were exported, the British Isles being the best market. The Canadian imports of dairy products in 1932 were comparatively small being valued at only $407,439.

Silver Fox Still Leads

THE raw fur production of Canada in the twelve months ended June 30, 1932, had a total value of $10,189,481, compared with $11,803.217 in the preceding season. These totals comprise the values of pelts of fur-bearing animals taken by trappers and pelts from the fur farms, the value of the latter representing 30 per cent of the whole in the season 1931-32, and 26 per cent in 1930-31. Although the total value of the fur production was less than in 1930-31, the numbers of most of the principal kinds of pelts show increases. All of the different kinds of fox, excepting white, increased in number, and larger numbers are also recorded for beaver, ermine, lynx, mink, raccoon and skunk. Muskrat records a small decrease.

Average prices were lower than in 1930-31 for all kinds of furs, excepting fisher and wild cat, which advanced slightly. The average for silver fox dropped from $46.48 to $28.74; muskrat from 81 cents to 53 cents; white fox from $23.23 to $20.38; mink from $9.32 to $7.47; beaver from $14.77 to $11.56; ermine from 76 cents to 62 cents; red fox from $15.52 to $11.16; and patch or cross fox from $42.94 to $28.27.

The silver fox retains the place which it had held in the two preceding years as the most important of the Canadian fur bearers, having a production valued at $3,089,818, or 30 per cent of the total for all kinds. Muskrat is second in order of value with a total of $1,403,993, and white fox, third, with $1,373,809.

Newsprint Shipped to Thirty-one Countries

THE export of newsprint in July, 1933, was 3,346,053 cwt. valued at $6,281,525 compared with 3,043,030 at $5,696,713 in June, 1933, and 2,635,607 at $6,289,600 in July, 1932. The United States was the largest buyer last July, the quantity being 2,784,569 cwt. at $5,351,504. The next were the United Kingdom with 240,060 cwt. at $431,404, Australia 88,318 at $158,807, Argentina 66,293 at $111,993, Japan 51,629 at $58,472, China 32.788 at $56.240. Canadian newsprint went to 31 countries in July.

Exports of Canadian Cheese to Britain

THE July, 1933, export of cheese was 107,601 cwt., valued at $1,226,659, compared with 40,984 at $440,212 in June, and 159.937 at $1,591,014 in July, 1932. Great Britain was the chief purchaser last month, the amount being 105,234 cwt. at $1,194,887. Cheese exports during the past twelve months show a considerable decrease, the quantity being 796,682 cwt., valued at $8.352,055 as against 905,475 at $10,668,997 in the previous twelve months.

When Breakers of Customs and Excise Laws Were Hanged

PENALTIES for infractions of Customs and Excise laws two hundred years ago, in the reign of George II, were severe and varied, ranging from small fines to execution, and including detention in the stocks, imprisonment, heavy fines and deportation to His Majesty's plantations in America for periods up to seven years. The *Editor* received an old Irish tariff recently bearing the comprehensive title,—

> The several Statutes made in this Kingdom and in Great Britain, relating to His Majesty's Revenue, and the Trade of Ireland, to which is added the Book of Rates, with the additions made by the Parliament held in the first year of the Reign of His present Majesty King George the Second.
>
> Dublin: Printed by A. Rhames, opposite the Pied-Horse in Capel-Street, 1729.

The compiler was W. Dowdall, and he dedicated his book as follows:—

> To the Right Honourable and Honourable, the Governours and Chief Commissioners of His Majesty's Revenue of Ireland, May it please Your Honours,
>
> It cannot be improper to inscribe this book to you, who gave birth to it, by judging the following sheets of public use, which were at first written only for my private information, and without any further view than that of qualifying myself for that post in the revenue, which you are pleased to confer on a man who has always faithfully endeavoured to deserve your favours.
>
> To mention your abilities for the great trust reposed in you; your zeal for the public good; your impartial management of affairs; and the candour and good nature, with which you treat your inferiours, would be to offer nothing new to any one into whose hands this book may come; these indeed are valuable distinctions; but they are characters allowed you, by all that know you; and as they can receive no addition from any thing I can write, it is plain I can have no other design in this address than to show my gratitude; and publicly to acknowledge that I am with the greatest veneration and respect, Your Honours, most humble, most obedient, and most devoted servant.

This small leather-bound volume contains 344 finely printed pages, 67 of which comprise the *Book of Rates*, the word *tariff* not occurring in the book. The tariff headings read Rates of Merchandizes, Rates Inwards; Rates Outwards.

A few examples of the more common acts of lawlessness against Customs and Excise regulations in those days, and the penalties attached, may be of interest. One prevalent form of law breaking was called *counterfeiting the stamp*, and was dealt with as follows:—

> If any person or persons shall alter, counterfeit, or misapply the said mark, stain or seal, or offer or expose to sale, any white, painted or stained callicoes, with any false and counterfeit mark, stain or seal, knowing the same to be false and counterfeit; being thereof lawfully convicted, shall stand in the pillory, during two hours in the forenoon, and shall forfeit fifty pounds to such person or persons who shall sue for the same, to be recovered in any the King's Courts of Record in Dublin.

Some other law infringements and their penalties were:—

> Disguised persons. After the 26th day of April, 1726, every person found passing with Excisable goods landed from any vessel, without entry and payment of the duties chargeable thereon, from any of the coasts of this Kingdom within ten miles of the same, and shall be five or more in company, and shall wear any vizard or other disguise, when passing with such goods; if convicted thereof, shall be adjudged guilty of felony, and shall be transported as a felon, to some of His Majesty's plantations in America, there to remain for seven years, and if such offender return before the expiration thereof, shall suffer as a felon without benefit of clergy or the statute. But in case any person guilty of felony as aforesaid, shall within three months after such offence, and before conviction, discover two or more of his accomplices to the Commissioners or Sub-Commissioners of His Majesty's Revenue, so as such accomplices or any two of them at least be convicted, the offender discovering, shall be acquitted of such offence.
>
> Assaulting Officers. After the first day of April, 1726, if any person or persons shall assault any officer of His Majesty's Revenue, or his assistants, in the due seizing or securing any Excisable goods, liable to seizure, in such case every person so offending, and being thereof legally convicted, shall for the first offence forfeit one hundred pounds, and on failure of payment shall suffer imprisonment for twelve months, and for the second offence shall be transported to some of His Majesty's plantations in America, there to continue for seven years.
>
> Making False Lights. If any person shall put forth any false or treacherous lanthorns, lights or fires, with intention to subject any vessel to danger or ship-wrack, such persons being lawfully convicted, shall be guilty of felony without benefit of clergy.
>
> Destroying Stranded Ships. If any person shall make, or assist in the making any hole in any part of any vessel in distress, or steal, or assist, or abbet in the stealing of any pump, belonging to such vessel, or shall wilfully do anything to the immediate loss or destruction of such vessel, they shall be guilty of felony without benefit of clergy.

* * HERE AND THERE * *

The following contribution by a correspondent to the *Here And There* column will be of interest to officers of the Department whose duties are connected with shipping.

Ship's papers is a term to which frequent reference is made in marine circles, but one that is clothed with relative mystery for the average individual little versed in shipping matters. Those documents commonly referred to as a " ship's papers " consist of:—

Certificate of registry, which constitutes a legal proof of the ship's nationality, and may be called her birth certificate. It sets out the name, tonnage and description of the vessel, and states the name of owner and master.

The *Official Logbook* is kept by the master of the vessel, as required by law, and in it are recorded a variety of matters, including the entry of any birth, marriage, or death during the voyage. The ship's log is kept by the chief officer.

The *Ship's Articles* constitute service agreements with the crew, details of the names and ranks of those engaged, with terms of engagement and a clause relating to the food to be provided.

The *Crew List* or *Muster Roll,* is a list of all persons on board, and, together with the Articles, is handed to the Consul or Vice-Consul at each port of arrival. That official hands the master a receipt and returns the crew list to him when the ship is "cleared."

The *Bill of Health*—is granted by the Consul or Vice-Consul at the port of departure. The bill is either "clean" or "foul," according as to whether there is any infectious disease in the port at the time of the ship's visit or not.

The *Ship's Manifest*—is a list of the goods carried as cargo.

The *Manifest of Ship's Stores,* which is sub-divided into deck, engine-room and provedore.

Not invariably, but often, the "papers" carried will have the builder's certificate and, where the ship has changed hands, the bill of sale.

The engine-room log records details of fuel consumption, propeller revolutions, etc. The Customs "clearance" is a document issued to the master on departure from a port, and certifies that all duties have been paid, and that the required formalities have been complied with.

The transparent material known as cellophane, which is now produced in Canada, has already a wide variety of uses and its usefulness is being continually extended, one of the latest of which is as a covering for fruit baskets. The fruit is exposed to the view of the purchaser, at the same time being protected from dust.

Cellophane, like artificial silk, is made from spruce wood pulp and differs from artificial silk only in the form it takes when it reaches the casting stage, where it is cast in a sheet, while the silk takes shape as fine threads. The wood pulp is delivered in sheets to the factory where it is placed in a press, and steeped in a solution of caustic soda. The compound obtained is reduced to a fluffy mass, and then aged. This aged alkali cellulose is mixed with carbon bisulphide in a rotating barrel, where it changes to orange cellulose xanthate. The xanthate is mixed with a solution of caustic soda to form an orange-coloured liquid called viscose, which is then led to large storage tanks for ripening.

The casting operations begin by forcing the viscose under pressure into an acid bath, where it coagulates and forms a continuous film of material of the required thickness. A set of rollers carries the film through a washing and bleaching process, and into a bath containing glycerol, which increases the pliability of the material. The film is then dried over heated rollers and emerges as cellophane.

Customs Examiners will appreciate the following little story which the *Editor* found in a recent number of the Canadian National Railways magazine:—

Small Girl (to customs official searching her mother's case)—"Oh, your're getting warm, isn't he, mummy?"

SUMMARY OF SHIPPING AT CANADIAN PORTS

Decline Registered in Last Fiscal Year

VESSELS of all kinds entered at Canadian ports and outports in the past fiscal year numbered 114,204, with a total registered tonnage of 79,733,836 net tons, according to a summary of shipping activities compiled by the Customs statistical branch of the Department. Compared with totals for the fiscal year 1931-32 these figures show a decrease of 10,110 in the number of vessels, and of 7,398,559 in tonnage.

Sea-going vessels entered in the past fiscal year numbered 17,778, registered tonnage 25,044,389 net tons, a decrease of about 1,400 vessels and about two million tons compared with the previous year. Of the above total 1,356 sea-going vessels, 5,399,333 net tons, entered via the St. Lawrence river. The nationalities of the sea-going vessels entered were: British, 3,198 vessels, 10,895,693 net tons; Canadian, 6,701 vessels, 4,282,278 net tons; foreign, 7,879 vessels, 9,866,418 net tons. Foreign nationalities showing the largest number of vessels entered, together with the total registered tonnage, were: United States 6,042 vessels, 4,668,793 tons; Norway 819 vessels, 1,518,863 tons; Japan 282 vessels, 1,267,732 tons; Sweden 171 vessels, 552,078 tons; Denmark 158 vessels, 447,009 tons; Germany 111 vessels, 351,073 tons. British and foreign vessels entered coastwise at Canadian ports numbered 64,875, registered tonnage 41,975,393 tons, as against

This illustration shows the ocean terminals at Halifax, N.S., with a view of a portion of the harbour. George's Island is at the left and McNab's Island on the upper right. The Nova Scotian hotel and railway station are in the foreground. The illustration was furnished by courtesy of the Halifax Harbour Commission.

69,875 vessels of a registered tonnage of 44,912,972 tons in 1931-32.

Ontario Ports Lead

A summary of the year's shipping activities by provinces shows that the largest number of vessels entered through the ports and outports of Ontario, while British Columbia had slightly the heavier tonnage. Vessels entered by provinces, together with total registered tonnage, were as follows: Ontario 43,728 vessels, 26,637,305 tons; British Columbia 34,247 vessels, 26,790,802 tons; Nova Scotia 16,732 vessels, 8,166,412 tons; Quebec 11,524 vessels, 14,822,854 tons; New Brunswick 6,830 vessels, 2,828,509 tons; Prince Edward Island 1,031 vessels, 378,148 tons; Yukon 99 vessels, 62,200 tons; Manitoba 13 vessels, 47,606 tons.

Sea-Going Vessels Entered

British Columbia took first place both in the number and total registered tonnage of sea-going vessels entered, with 8,242 vessels, registered tonnage 12,488,201 tons. Quebec showed the next heaviest registered tonnage entered with 6,021,612 tons, Nova Scotia was third with 4,698,358 tons and New Brunswick fourth with 1,718,471 tons. Prince Edward Island and Manitoba were fifth and sixth, with 70,302 tons and 47,445 tons respectively. Tonnage entered coastwise was heaviest in Ontario, totalling 14,579,205 tons, with British Columbia a close second with 14,300,441 tons. Coastwise tonnage entered through Quebec ports and outports totalled 8,154,741 tons; Nova Scotia 3,468,054 tons; New Brunswick 1,110,038 tons; Prince Edward Island 307,846 tons; Yukon 54,907 tons; Manitoba 161 tons.

River and lake shipping was heaviest in Ontario whose ports and outports showed a total registered tonnage entered of 12,058,100 tons. Tonnage entered at ports and outports of Quebec, the only other province with considerable lake and river shipping, totalled 646,501 tons.

Leading Ports

Ports showing the largest numbers of sea-going vessels entered during the past fiscal year, together with the heaviest registered tonnage, were: Vancouver 2,148 vessels, 5,529,808 tons; Victoria 2,052 vessels, 4,049,284 tons; Montreal 981 vessels, 3,647,117 tons; Halifax 1,161 vessels, 3,420,681 tons; Quebec 449 vessels, 2,073,732 tons; Saint John 616 vessels, 1,411,259 tons; New Westminster 453 vessels, 1,130,470 tons.

Ports showing the largest numbers of Canadian and United States vessels (exclusive of ferriage) trading on the rivers and lakes between Canada and the United States entered, together with the heaviest registered tonnage, were:—

Ontario: Sarnia 14,160 vessels, 1,841,273 tons; Toronto 1,004 vessels, 1,322,895 tons; Cobourg 396 vessels, 1,320,074 tons; Fort William 354 vessels, 1,057,540 tons; Windsor 905 vessels, 842,012 tons; Port Arthur 249 vessels, 737,071 tons; Kingston 1,182 vessels, 515,572 tons.

Quebec: Montreal 526 vessels, 535,078 tons.

TRAVEL AT NIAGARA FALLS

United States automobiles entered through the port of Niagara Falls, via the three international bridges, in July last, numbered 89,786, a decrease of 8,351 compared with July, 1932. United States automobiles outwards numbered 87,542; Canadian automobiles inwards 27,248, outwards 27,235; other vehicles inwards 4,419, outwards 4,416; passengers inwards 578,000, outwards 578,354. The total number of cars inwards and outwards was 231,811, as compared with 252,017 in July, 1932. United States automobiles entered under 60-day touring permits totalled 21,833, and under 24-hour permits 68,376. Touring permits issued for Canadian cars leaving Canada numbered 6,088. This shows a slight increase over permits issued for Canadian cars in July last year.

Washing machines manufactured or assembled in Canada last year numbered 53,190, valued at $3,241,323 at factory prices. This number included 5,220 hand machines, 47,340 electric machines and 630 other power machines. Imports of domestic washing machines and parts were valued at $305,039, and imports of wringers and parts at $33,050. Exports of washing machines and wringers totalled $123,981 in value.

LOOKING BACKWARD OVER ONE HUNDRED YEARS

AMONG the many old Customs records depicting rules and regulations of bygone years which have found their way to the *Editor's* desk, is a time-worn book containing several acts passed at Westminster early in the nineteenth century regulating trade with the British colonies of North America and the West Indies.

An inscription written in fine long hand on the front page of the old volume states:—

> This Book is to remain at the Customs House of the Port of Coteau du Lac, and is to be delivered over along with the other records to the Officers who may hereafter be appointed. By Command of His Excellency, The Administrator of the Government, C. Yorke, Sec'y. Castle St. Lewis, Quebec, 27 July, 1830.

At the beginning of the book is an "Extract from Imperial Act 4th Geo. III," which reads in part as follows:—

> There shall be levied and paid to His Majesty, the Duties hereinafter mentioned on the following Goods, which shall be imported into any Colony or Plantation in America, which now is, or hereafter may be, under the dominion of His Majesty, viz:—
>
> Sugars, white or clayed, of the produce or manufacture of any Foreign Colony or Plantation in America, over and above all Duties imposed by any former Act;—the hundred weight, avoirdupois, £1. 2. 0.
>
> Indigo, of foreign produce or manufacture;—the pound weight avoirdupois, £0. 0. 6. (Such Indigo may be imported into any British Island in the West Indies, without paying any Duty, if imported, entered, and landed agreeably to 6 Geo. III. C. 52.)
>
> Coffee, of foreign produce or manufacture, imported from any place except Great Britain;—the hundred weight, avoirdupois, £2. 19. 9.
>
> Wine, of the growth of the Madeiras, or of any other Island or place from whence such Wine may be lawfully imported, and which shall be so imported from such Islands or Places;—the Ton........ £7. 0. 0.
>
> Portugal, Spanish, or any other Wine (except French Wines), imported from Great Britain;—the Ton........£0. 10. 0.

Immediately following in the old book comes an "Extract from Imperial Act 6th Geo. III." This Act annuls certain duties that were formerly paid on some foodstuffs and drygoods and imposes a new scale as follows:—

> For Molasses and Syrups imported into any Colony or Plantation in America, which is or may be subject to His Majesty,—for every gallon, wine-measure,.......£0. 0. 1.
>
> For Coffees, the produce of any British Colony, in America, imported from thence into any other British Colony in America, for every hundred weight, avoirdupois........£0. 7. 0.
>
> For British Pimento, in like manner imported into any such British Colony or Plantation,—for every pound weight, avoirdupois,—........£0. 0. 0½.

The book contains an Act passed at Westminster in 1774 "To Establish a Fund towards further defraying the Charges of the Administration of Justice, and support of the Civil Government within the Province of Quebec in America."

For this purpose all spirits, if manufactured in Great Britain, were rated at three pence a gallon. "For every gallon of Rum, or other spirits, which shall be imported or brought from any of His Majesty's Sugar Colonies in the West Indies, six-pence. For every gallon of Rum, or other spirits, which shall be imported or brought from any other of His Majesty's Colonies or Dominions in America, nine-pence. For every gallon of Foreign Brandy, or other spirits, of foreign manufacture, imported or brought from Great Britain, one shilling."

Under date of 1822 there next appears an Act passed by the British Parliament entitled "An Act to regulate the Trade of the Provinces of Lower and Upper Canada, and for other purposes relating to the said Provinces."

By this Act certain countervailing duties were imposed against the United States as follows:—

> And be it further enacted, That the same tonnage duties shall be paid upon all American Vessels or Boats, importing any goods into either of the said Provinces, as are or may be for the time being payable in the United States of America, on British Vessels or Boats entering the Harbours of the State from whence such goods shall have been imported.

Regulation of Liquor Traffic

A large part of this Act, however, as well as of the other Acts contained in this volume, deals with the regulation of the liquor traffic. For example the framers of these laws adjudged it "expedient to encourage the Trade between Canada and His Majesty's Colonies of Newfoundland, Nova Scotia, New Brunswick, and Prince Edward's Island, by enabling the Merchants and Traders of Newfoundland to export from thence into Canada, Rum and other Spirits, the Produce of the British West India Islands, or any of His Majesty's Colonies on the Continent of South America, free of any duty. . . ."

In 1793 it was decreed at Westminster that the salaries of the members of the Legislative Council and Assembly at Quebec were to be paid from duties on wines and on the following scale:

" For every gallon of wine of the growth or produce of the Island of Madeira, four pence.

"For every gallon of wine of the growth or produce of any other Country whatever, two pence."

And towards the close of these old tariff regulations appears the inevitable "Table of Prohibitions and Restrictions," where amongst the general run of articles commonly prohibited importation such as utensils of war, base or counterfeit coins, and obscene literature, are included several articles which at that date were controlled by monopolies, as follows:—

Tea; prohibited to be imported except from the United Kingdom, or from some other British possession in America, unless by the East India Company, or with their licence during the continuance of their exclusive right of trade.

Fish, dried or salted, oil, blubber, fins or skins, the produce of creatures living in the sea; prohibited to be imported, except from the United Kingdom, or from some other British possession, or unless taken by British ships fitted out from the United Kingdom or from some British possession, and brought in from the fishery, and except herrings from the Isle of Man, taken and cured by the inhabitants thereof.

EXPORT CLEARANCES OF WHEAT

Export clearances of wheat during the week ending August 18, 1933, were 2,808,644 bushels compared with 2,048,153 for the previous week and 2,412,353 in the corresponding week of 1932.

Clearances by ports were as follows, the figures in brackets being those of a year ago:—

Week ending August 17, 1933, Montreal, 2,103,611 (1,154,778), Vancouver 393,033 (702,562), Sorel 192,000 (nil), United States Atlantic Seaboard ports 120,000 (276,000), Churchill nil (280,013), Total 2,808,644 (2,413,353):

Three weeks ending August 17, 1933, Montreal 5,196,146 (4,277,029), Vancouver 1,016,739 (2,378,758), Sorel 896,370 (228,800), U.S. Ports 691,000 (1,344,000), Quebec 304,500 (79,970), Churchill nil (280,013), Total 8,104,755 (8,588,570).

Canadian wheat in store for the week ending August, 1933, shows a decrease of 1,682,038 bushels compared with the previous week. The visible supply was reported at 191,781,126 bushels compared with a revised figure of 193,463,164 bushels for the previous week and 113,036,231 bushels for the corresponding week in 1932.

Canadian wheat in store in the United States amounted to 5,262,942 bushels compared with 5,361,168 bushels on the same date last year.

In transit wheat on the Great Lakes amounted to 3,239,639 bushels on August 18, 1933. On August 19, 1932, 4,064,823 bushels were in transit on the lakes.

United States wheat in Canada was shown as 3,700,660 bushels compared with 13,140,416 bushels last year.

SILK INDUSTRY EXPANDING

The silk industry in Canada, represented by twenty-four factories, fifteen in Quebec and nine in Ontario, is expanding rapidly, the gross value of production last year amounting to $19,864,843, an increase of $1,677,351 or 9 per cent over 1931. The capital investment, $28,021,412, shows a decrease of $4,183,795 or 13 per cent, while the number of employees totalling 7,036, shows an increase of 763 or 12 per cent.

Since 1917 the value of production has increased over 737 per cent; capital investment over 1,160 per cent; number of employees about 754 per cent; salaries and wages paid about 1,367 per cent.

REGULATIONS RESPECTING TRAVELLERS' SAMPLES

Collectors of Customs and Excise have been notified by official Memorandum as follows:—

The following regulations are established in respect of imported Commercial Travellers' Samples:

1. Imported samples (not Canadian produce or manufacture) such as are carried by commercial travellers intended solely for use in taking orders for similar merchandise and not for sale, together with the trunks and other packages containing them (except when of "no commercial value") are subject to ordinary duty and taxes at each time of importation, but not to *special* duty in addition thereto; provided, however, that the trunks in which samples are contained may be admitted free after payment of duty and taxes on first importation, if identified to the satisfaction of the Customs officer.

2. Commercial travellers are required to deliver to the Customs Officer for entry purposes a properly certified invoice or a statement in detail, showing the price (wholesale) of each sample as sold for home consumption. If a statement be furnished in lieu of a properly certified invoice, it shall be attested to by the traveller. The quantities of such samples as shown on the invoice or statement shall be duly checked by the Customs Officer and proper duty and taxes paid thereon before delivery.

3. Cards, portfolios, pasteboard boxes or other coverings containing cut samples of cloth, edgings, textile fabrics, buttons of various patterns, and other articles obviously for use only as samples to sell by and having no commercial value, may be admitted free of duty and taxes; the term "no commercial value" does not, however, apply to portfolios, boxes or other coverings used in displaying samples, when susceptible to other use or having a saleable value.

Special Regulations Respecting Samples from British Countries and from Most Favoured Nation Countries

4. When such commercial travellers' samples are imported temporarily direct into a sea, lake or river port of Canada by non-residents of Canada from any British country or from any country entitled to most favoured nation treatment in tariff matters by Canada, they may be admitted upon deposit of a sum equivalent to the duty and taxes thereon, such deposit to be subject to refund on the exportation of the samples under Customs supervision within twelve months from the date of Customs entry. Trunks containing such samples, when not marked in evidence of duty and taxes having previously been paid thereon in Canada, may be listed and valued along with the samples contained therein for purposes of deposit and subsequent refund, or may be delivered on payment of duty and taxes and may then be marked to ensure future importation without payment of further duty. A temporary entry of such samples with properly certified invoices (or statements as provided for in section 2 hereof) annexed thereto, shall be presented to the Collector of National Revenue at the port of entry. The importer shall make and subscribe to a declaration on the face of the temporary entry that the goods described therein are bona fide samples for use only in taking orders for merchandise and are to be exported within twelve months.

5. When the samples are marked by a Customs Officer for identification and the temporary entry duly completed, the Collector may issue his permission for the release of the samples upon receiving the required deposit from the importer, such permission to have a notation thereon that the money deposited with the temporary entry of samples is subject to refund under the provisions of these regulations, and an extra copy of the temporary entry and of the Collector's permission shall be delivered to the importer along with a copy of the invoice, so that the same may be presented to the Customs Officer at the port of exit when samples are exported.

6. The deposit received with the temporary entry of samples shall be dealt with by the Collector in the same manner as Tourists' deposits, without, however, completion of Form E-29. Such temporary entries shall be numbered and filed in consecutive order.

7. If all of the samples are not exported a deduction shall be made from the deposit equivalent to the duty and taxes payable on the samples not exported, which amount shall be taken to account as duty and taxes in the ordinary course, and the balance of the deposit may be refunded upon the exportation of the identified samples which are exported under Customs supervision as provided herein.

8. In the case of travellers' samples, Customs Officers may allow British Preferential or most favoured nation rates, as the case may be, upon the declaration of the traveller as to the origin of the samples.

9. The following countries are at the present time entitled to most favoured nation treatment in tariff matters by Canada:—

Argentine Republic; Colombia; Czechoslovakia; Denmark; Esthonia; Finland; Economic Union of

Belgium and Luxembourg, Colonies and Possessions; Portugal; Roumania; Spain; Serb, Croat and Slovene Kingdom; Hungary; Italy; Japan; Latvia; Lithuania; Norway; Netherlands, including the Netherlands Indies, Surinam and Curacao; Sweden; Switzerland; Venezuela.

10. The privileges provided for in sections 4 to 9, inclusive, of these regulations do not extend to articles which owing to their nature could not be identified upon exportation.

Memoranda Nos. 1311B and 1729B are hereby superseded.

ITEMS FROM THE EXCISE DIVISION

Specially Denatured Alcohol

Collectors have been advised by official circular dated August 4, 1933, as follows:—

The Department has decided to authorize temporarily the manufacture and sale by licensed distillers of a new grade of Specially Denatured Alcohol, to be known as No. 1 P. S., for use only by permit holders who are licensed as bonded manufacturers of perfume, toilet waters, etc.

Grade No. 1-P. S. Specially Denatured Alcohol is to be composed of:—

16 ounces of (65% O. P.) Ethyl alcohol,
1 grain of Quassin, (See 488-C, Section 18).

No spirit of a strength less than 65% O. P. shall be used for denaturing in the production of grade No. 1-P. S.

The usual provisions for the supervision by distillery officers of manufacture of denatured alcohol must be strictly adhered to, during the operation of denaturation of this new grade of Specially Denatured Alcohol.

Drums containing this Specially Denatured alcohol shall be distinctly stencilled in red coloured oil letters, with the words "Specially Denatured Alcohol, No. 1-P. S."

This spirit must be stored under Crown lock at the distillery, and all shipments shall be made in bond, under provisions governing removal of spirits in bond, from the distilleries, the bond to be cancelled only upon advice from the officer in charge of the bonded factory, endorsing on the face of B.53 entry, the words "Received and placed in duty paid storage room."

The denaturant shall be a good grade of purified amorphous quassin. It must be completely soluble in alcohol of 65% O. P. strength. Four parts by weight of the material shall give a distinctly bitter taste to one million parts by weight of water.

To ensure that each lot of Quassin purchased by the distiller complies with the foregoing specifications, it is required that a sample of four grams be forwarded to the Department for analysis.

Distilleries and Products

Collectors have been advised by official Circular as follows:—

Departmental Instructions, respecting Distilleries and Products thereof:—

The following changes are to be noted in the above mentioned instructions articled "Spirits taken for Reducing, Removal, etc.":—

Section 22 has been repealed and the following substituted therefor,—

22. The packages in which spirits are re-warehoused will be marked with the date of the original warehousing as a guarantee of age, and also with the letter R, (not less than two inches in height) and the date of re-warehousing; for example, R 4-25 would signify that the packages were re-warehoused in the month of April, 1925, and that the legal allowance up to that date had been adjusted and a credit entry passed therefor.

If a blend, the date of the original warehousing of the oldest spirit of the blend will be similarly marked on the packages, with the month and year of original warehousing of the oldest spirit in the blend preceded by the letter O—thus O 8-21 would indicate that the spirit was originally warehoused in August, 1921.

These marks R 4-25 and O 8-21 may be removed if the distiller so desire, when the spirit is entered for consumption, or removed in bond to a warehouse not part of another distillery.

Section 27 has been amended by adding subsection "*a*" as follows,—

"*a*."—All spirits which enter into consumption must pay duty and officers in charge will be expected to observe a strict application of the law in this regard.

No spirits intended as samples for customers or others, or for use in the distillery, may be given free of duty from the bottling room or any other source before, during or after the completion of any operation.

* * NEWS AND COMMENT * *

Toronto: Collections received at the Customs express branch, Toronto, in July, 1933, amounted to $144,027, as against $137,277 collected in July last year, an increase of $6,749. Packages received numbered 10,954, entries 2,026, as compared with 10,849 packages and 3,071 entries received in July, 1932. At the Customs postal branch collections in July, 1933, totalled $48,528, packages received 20,070, packages delivered 18,008. Totals for July last year were: collections $50,979, packages received 21,371, entries received 1,786.

At the Leaside Customs Air Harbour aeroplanes reported inwards and outwards numbered 58, as against 72 in July, 1932. Passengers carried totalled 107. This compares with 72 passengers carried in July last year.

St. Catharines, Ont.: At the annual meeting of the Canadian Association of Amateur Oarsmen held here recently, R. L. Schram, a member of the Customs-Excise staff at this port for the past thirty-seven years, was elected to the presidency.

Montreal: Revenue collected at the Customs express branch, Montreal, in July, 1933, totalled $102.122, an increase of $5,784 over July, 1932, when $96,338 was collected. Packages delivered numbered 7,022, entries received 1,508, as against packages 6,942, entries 1,529, in July, 1932. At the Customs postal branch collections amounted to $52,865, as compared with $54,931 collected in July last year.

Halifax, N.S.: During the month of July, 1933, a total of 548 vessels entered and cleared the port of Halifax, compared with 512 in the same month last year, and 543 in July, 1931. Since January 1, 1933, the total number of vessels arriving and departing was 3,255, compared with 3,267 in the same period last year and 3,172 in the first seven months of 1931. (The arrival and departure of one ship comprises two in the above totals.)

Cargo handled inwards and outwards during July, 1933, was 130.073 tons, compared with 119,287 tons in the same month last year and 127,300 tons in July, 1931. During the first seven months of the year, a total of 881,041 tons of cargo were handled over the harbour wharves, compared with 929,894 tons in the same period last year and 989,162 tons between January 1 and the end of July, 1931.

A total of 4,519 passengers landed and embarked at the port of Halifax in July, 1933, compared with 9,715 in the same month last year. Since January 1, passenger traffic amounted to 15,078, compared with 22,382 in the first seven months of last year. The decrease in the number of passengers reported during July is attributed to a drop in the number of coastwise passenger cruises from United States ports.

The quantity of mail handled during July, 1933, totalled 203 bags, compared with 271 in the same month last year. During the first seven months of this year, 67,553 bags were handled, as against 71,688 in the same period last year.

London, Ont.: Miss A. M. Mills of the Income Tax Division, London District, died here on August 7, 1933. Miss Mills was appointed to the staff of the Inspector of Income Tax on March 1, 1924. She was a daughter of the late Hon. David Mills.

SHERBROOKE COLLECTIONS UP

CUSTOMS-EXCISE revenue collected at the port of Sherbrooke, Quebec, in July last amounted to $69,387, as compared with $64,257 collected in July, 1932, an increase of $5,130, according to figures furnished the Review by W. R. Moore, Acting Collector. This increase was due to augmented receipts from sales tax which jumped from $41,695 collected in July, 1932, to $48,216 collected in July this year, an increase of $6,521. Revenue from import duties fell from $22,163 in July, 1932, to $21,009 in July last, a drop of $1,154. Excise duty receipts derived chiefly from taxes on cigars and tobacco, totalled $52, as compared with $314 a year ago, and sundry collections totalled $10, as against $85. Customs and Excise collections in June this year also increased substantially, totalling $65,974 compared with $53,952 in June last year, an increase of $12,022.

* * DEPARTMENTAL RULINGS * *

Invalid chair, three-wheeled, operated by hand cranks or hand levers. Tariff Item 439.

Flat glass, in square or oblong sheets or cut to special shaped sheets, whether or not the edges are ground, is dutiable under the Tariff Items covering sheet glass.

Garments *tailored* from knitted fabrics. Rated for duty as "textile manufactures, n.o.p.," and not under Tariff Item 568. The term "tailored" in this ruling does not mean simply cutting out knitted fabrics to pattern and sewing the pieces into garment form, but refers to the manufacture of garments as carried out by dressmakers or men's tailoring establishments, where the cutting out, fitting, padding, reinforcing, lining, trimming, etc., together with the cost of the materials used in such operations, is a more important factor than the bare cost of the knitted fabric, and represents, in fact, the main feature of the finished article. Unless, therefore, the Appraiser who examines the goods is fully satisfied that there has been sufficient work done and additional material used to remove the article from the class of "knitted garments," he should classify the goods under Tariff Item 568.

SALES TAX RULING

Effective on and after August 15, 1933, automobile tire or blow-out patches, manufactured in Canada from used tires, will be subject to the application of the consumption or sales tax at the existing rate at the time of sale.

INCOME TAX COLLECTIONS BY DISTRICTS

Comparative statement of net collections by districts, received during the five months of the fiscal year August 1932 and August 1933. (Decrease marked *).

Districts	1932-33	1933-34	Increase or Decrease
	$ cts.	$ cts.	$ cts.
Charlottetown	53,261 55	82,970 90	29,709 35
Halifax	753,596 32	728,593 70	* 25,002 62
St. John	483,994 90	481,288 00	* 2,706 90
Quebec	804,597 77	869,289 75	64,691 98
Montreal	16.222,624 61	14,284,542 18	* 1,938,082 43
Ottawa	2,813,556 53	3,030,482 48	216,925 95
Kingston	112,112 52	126,634 81	14,522 29
Belleville	321,945 12	331,489 08	9,543 96
Toronto	13,868,573 55	12,335,779 40	* 1,532,794 15
Hamilton	3,698,979 35	2,773,370 10	* 925,609 25
London	4,255,659 44	3,927,424 72	* 328,234 72
Fort William	132,192 02	131,251 10	* 940 92
Winnipeg	1,501,703 94	1,223,156 34	* 278,547 60
Regina	142,736 18	152,568 68	9,832 50
Saskatoon	119,722 07	101,927 98	* 17,794 09
Calgary	768,612 40	677,355 46	* 91,256 94
Edmonton	278,836 50	253,449 37	* 25,387 13
Vancouver	2,925,236 41	2,693,577 47	* 231,658 94
Yukon	10,835 11	22,174 64	11,339 53
Total	49,268,776 29	44,227,326 16	* 5,041,450 13

WOOD PULP EXPORTS

The export of wood pulp and screenings in May, 1933, was valued at $1,693,621 compared with $1,282,039 in April and $1,381,025 in May, 1932. The amount to the United States was $1,304,310 and to the United Kingdom $206.215.

FARM IMPLEMENTS EXPORTED

Farm implements and machinery exported in May, 1933, totalled in value $129,561 compared with $80,246 in April and $119,930 in May, 1932. Great Britain was the best buyer with $51,205. Others were British South Africa, United States, Australia and France.

* QUESTION BOX AND LETTER BAG *

Questions will be asked in one number of the Review and answered in the following number. The object is to stimulate a study by National Revenue officers of the various memoranda and regulations. Questions are invited. Send them to the Editor.

These questions were asked in the last number:—

(1) Usual coverings, containing free goods only, except receptacles capable of holding liquids, are free of duty under tariff item 710a. When these goods are of a class or kind not produced in Canada they are exempt from the application of special duty. Would the usual coverings also be exempt from the application of special duty even though they cannot be considered as of a class or kind not produced in Canada?

(2) The bond shown on the back of B-18 form for warehouse entry for exhibition purposes calls for it to be signed by two sureties. At the left it shows "Executed in the presence of." Must the witness be a Customs officer?

(3) Is there a list available of Customs Air Harbours in Canada? If so, and it is not too lengthy, its publication in the Review would be of benefit and interest.

The answers are:—

(1) Special duty would not apply.

(2) No.

(3) Customs Air Harbours have been established at the following Customs ports in Canada,—Fernie, B.C. (Municipal airport), Fredericton, N.B. (seaplanes only), Hamilton, Ont., Lethbridge, Alta., Montreal, Que. (St. Hubert), Montreal, Que. (Fairchilds—seaplanes only), Moose Jaw, Sask., Regina, Sask., Toronto, Ont. (Barker Field), Vancouver, B.C., (Municipal airport), Vernon, B.C., Walkerville, Ont., Winnipeg, Man., Prince Rupert, B.C. (seaplanes only).

These questions will be dealt with in the next number:—

(1) A United States Citizen purchased a car in the United States prior to June 1, 1931. May he enter it for duty so that he can use it in Canada for business purposes? May such automobile be sold by the importer in Canada, or must it always remain in his own personal possession?

(2) A Canadian airplane leaving a private flying field not designated as a Customs Air Harbour, clears outwards for a foreign country. He reports inwards on this trip at a designated Customs Air Harbour. He immediately clears outwards from that harbour to the same foreign country as before. Is he permitted to clear direct from the foreign country to his private flying field which by the way is situated close to a Customs port, or is he compelled to return to the Customs Air Harbour from which he cleared outwards?

(3) Will you please publish in the *Question Box* department of the Review a summary of the regulations covering foreign yachts visiting Canada and stopping at any given port or travelling from one Canadian port to other Canadian ports for pleasure purposes?

Regarding Tourist Travel

H. R. Beer, Sub-Collector at Lena, Manitoba, writes:—

On looking over previous records of tourist traffic for the months of July, at this outport, it is interesting to note that for the first time Canadian automobiles inwards and outwards exceed the number of United States automobiles both ways, and that the Canadian traffic for last month is 100 per cent higher than the month of July, 1932.

The figures are for July, 1933: Canadian cars inwards 545, passengers 2,358; United States cars inwards 448, passengers 1,835; Canadian cars outwards 538; United States cars outwards 480.

What other ports have had this experience?

JUST AMONG OURSELVES

AUGUST-SEPTEMBER

ADDITIONS

NEW BRUNSWICK

WOODSTOCK (Edmundston): J. A. Godbout, Customs Excise Examiner, Grade 1 Outport.

BRITISH COLUMBIA

VANCOUVER (Powell River): E. O. Brooker, Harold Rose, Customs Guards.

DEDUCTIONS

NOVA SCOTIA

HALIFAX: T. W. Healy, Customs Excise Examiner (superannuated).

QUEBEC

MONTREAL: John Drysdale, Senior Customs Excise Examiner (superannuated); J. A. Mantha, Senior Customs Excise Clerk (superannuated); Wm. Murphy, Assistant Customs Appraiser (superannuated).

(St. Jacques): J. N. E. Sincerny, Customs Excise Enforcement Officer (retired).

(St. Lin): C. E. Pauze, Customs Excise Enforcement Officer (retired).

(St. Roch L'Achigan): J. J. Gareau, Customs Excise Enforcement Officer (retired).

ONTARIO

FORT FRANCES (Rainy River): D. K. McGregor (superannuated).

TORONTO: A. B. Shorey, Special Exciseman, Grade 1 (superannuated).

WINDSOR: Wm. Leighton, Senior Customs Excise Examiner (deceased); Thomas Milne, Customs Excise Examiner (deceased).

SASKATCHEWAN

SASKATOON (Lloydminster): J. S. Reid, Sub-Collector of Customs and Excise, Grade 1 Outport (superannuated).

ALBERTA

EDMONTON: A. A. Johnston, Customs Excise Examiner (superannuated); J. H. McKibbon, Customs Excise Clerk (superannuated).

BRITISH COLUMBIA

VANCOUVER: G. W. Smith, Principal Clerk (resigned).

AUDIT

H. M. Richards, Excise Tax Auditor (resigned).

INVESTIGATION

G. V. Brown, Investigator of Values (superannuated).

ADMINISTRATIVE

Charlotte Scales, Charwoman (retired).

DISMISSALS

BRITISH COLUMBIA

NELSON (Trail): Wm. Freeman, Customs Excise Examiner, Grade 1 Outport (services dispensed with on account of abandonment of his position).

USE OF ELECTRIC POWER

The use of electric power for both industrial and domestic uses is steadily increasing in Canada. In 1932 the amount of electric energy used in the Dominion was 15,347,218,000 kilowatt hours, an increase of 243,387,000 k.h. or 1·6 per cent, compared with 1931. Exports of electric power to the United States totalled 659,901,000 kilowatt hours. More than 95 per cent of the total output of electric power was accounted for by 25 stations, four of which produced 61 per cent.

INCREASED LUMBER EXPORTS

The export of planks and boards advanced in May, 1933, the value being $1,242,659 compared with $536,998 in April and $1,174,888 in May, 1932. The total to the United States was $489,229 and to the United Kingdom $454,638. There was a heavy increase in Douglas Fir square timber also, the total being $114,525 against $41,987 in April and $74,928 in May, 1932. Most of it went to the United Kingdom and large quantities to Australia and Japan.

COMPARATIVE STATEMENT OF CUSTOMS AND EXCISE REVENUE RECEIVED DURING THE MONTH OF AUGUST, 1932 AND 1933.

—	1932	1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	6,321,874 52	6,211,651 55		
Less Refunds and Drawbacks	668,493 00	528,031 64		
Net	5,653,381 52	5,683,619 91	....	30,238 39
Excise Taxes	7,677,231 02	10,309,199 18		
Less Refunds and Drawbacks	81,949 61	111,309 34		
Net	7,595,281 41	10,197,889 84	....	2,602,608 43
Excise Duties	3,778,159 89	3,433,048 55		
Less Refunds and Drawbacks	69,869 65	31,396 24		
Net	3,708,290 24	3,401,652 31	306,637 93	....
Sundry Collections	52,231 09	75,299 72		
Less Refunds and Drawbacks	7 30	10 81		
Net	52,223 79	75,288 91	....	23,065 12
Net Totals	17,009,176 96	19,358,450 97	306,637 93	2,655,911 94
Net Increase	....	....	....	2,349,274 01

TOTALS FOR FIVE MONTHS

	1932-33	1933-34	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Customs Duties	34,732,769 04	27,548,684 05		
Less Refunds and Drawbacks	3,014,851 82	2,681,854 72		
Net	31,717,917 22	24,866,829 33	6,851,087 89	....
Excise Taxes	33,286,174 77	36,232,626 93		
Less Refunds and Drawbacks	346,269 06	684,567 11		
Net	32,939,905 71	35,548,059 82	....	2,608,154 11
Excise Duties	18,254,292 14	15,689,545 78		
Less Refunds and Drawbacks	258,409 02	218,706 00		
Net	17,995,883 12	15,470,839 78	2,525,043 34	....
Sundry Collections	386,781 09	349,993 39		
Less Refunds and Drawbacks	837 32	256 10		
Net	385,943 77	349,737 29	36,206 48	....
Net Totals	83,039,649 82	76,235,466 22	9,412,337 71	2,608,154 11
Net Decrease	....	....	6,804,183 60	

COMPARATIVE STATEMENT OF INCOME TAX REVENUE, RECEIVED DURING THE MONTH OF AUGUST, 1932, AND AUGUST 1933.

—	August, 1932	August, 1933	Decrease	Increase
	$ c.	$ c.	$ c.	$ c.
Net Collections	1,832,040 43	2,521,737 80	....	689,697 37

TOTALS FOR FIVE MONTHS

—	1932-33	1933-34	Decrease	Increase
	$ c.	$. c.	c.	c.
Net Collections	49,268,776 29	44,227,326 16	*5,041,450 13*	....

COMPARATIVE STATEMENT OF CANADIAN FOREIGN TRADE DURING THE MONTH OF AUGUST, AND THE FIVE MONTHS ENDED AUGUST, 1932 AND 1933

—	August, 1932		August, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)		41,314,120		44,723,252
Total Exports (Foreign Produce)		541,002		411,585
Principal Items of Exports—				
Wheat . . . Bush.	18,289,832	10,642,471	8,652,970	6,656,511
Wheat flour . . . Brls.	330,382	1,094,460	480,288	1,948,441
Fish . . . Cwt.	231,673	1,859,316	272,124	2,501,573
Furs . . . $		878,835		889,639
Meats . . . Cwt.	52,942	739,489	79,550	805,262
Cheese . . . Cwt.	167,152	1,658,838	65,560	694,627
Planks and boards . . . M ft.	52,528	970,571	128,459	2,244,914
Wood pulp . . . Cwt.	685,186	1,486,689	1,382,108	2,655,779
Newsprint . . . Cwt.	3,055,213	7,251,752	3,317,606	6,237,054
Automobiles and parts . . . $		752,420		751,800
Copper, partially manufactured . . . Cwt.	93,366	468,447	218,608	1,713,261
Nickel, unmanufactured . . . Cwt.	10,220	252,439	84,438	2,015,163
Imports entered for consumption—Free goods		14,874,136		7,431,031
Imports entered for consumption—Dutiable goods		21,653,126		21,318,531
Total imports entered for consumption		36,527,262		38,749,562

—	Five months ended August, 1932		Five months ended August, 1933	
	Quantity	Value $	Quantity	Value $
Total Exports (Canadian Produce)		191,888,554		207,624,025
Total Exports (Foreign Produce)		3,294,525		2,269,614
Principal Items of Exports—				
Wheat . . . Bush.	76,823,785	45,671,061	67,950,236	45,360,222
Wheat flour . . . Brls.	2,064,879	7,043,336	2,317,027	8,010,467
Fish . . . Cwt.	824,057	7,629,685	911,480	8,105,633
Furs . . . $		3,105,929		3,788,735
Meats . . . Cwt.	274,448	3,091,721	412,070	4,545,808
Cheese . . . Cwt.	394,344	3,941,516	232,318	2,570,945
Planks and boards . . . M ft.	307,703	5,913,761	448,767	7,677,300
Wood pulp . . . Cwt.	3,202,351	6,761,770	5,302,011	9,853,667
Newsprint . . . Cwt.	14,619,608	34,791,253	15,343,842	29,167,180
Automobiles and parts . . . $		2,673,142		4,368,225
Copper, partially manufactured . . . Cwt.	1,014,048	5,448,419	1,003,935	6,722,662
Nickel, unmanufactured . . . Cwt.	113,302	2,590,647	407,748	10,846,492
Imports entered for consumption . . Free goods		69,348,842		69,447,350
Imports entered for consumption—Dutiable goods		117,787,704		92,043,421
Total imports entered for consumption		187,136,546		161,490,771

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